EDITOR'S NOTE

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86-1249

Supreme Court, U.S.
FILED
JUL 17 1986
JOSEPH F. SPANIOL, JR.
CLERK

No.

= = = = = = = = = = = = = = =

In the Supreme Court of the
United States of America
_____ Term 1986

Jack B. Karlin,
Appellant
v.
United States of America
Appellee

= == = = = = = = == = = =

On Appeal from the
Third Circuit Court of Appeals

= = = = = = = = = = = = = = =

Application for Certiorari

JACK B. KARLIN
Pro Se, Appellant
1006 Roumfort Avenue
Cherry Hill, NJ 08034

July , 1986

274

QUESTION PRESENTED

QUESTION: Whether the court erred in applying an objectively reasonable standard in answering willfullness.

IN THE SUPREME COURT OF THE UNITED STATES OF AMERICA

UNITED STATES OF AMERICA	)	
Plaintiff-Appellee	)	
vs.	)	Docket No. Appeal #85-5366
JACK B. KARLIN,	)	D.Ct. #84-362AET
Defendant-Appellant	)	

APPLICATION FOR CERTIORARI

COMES NOW the appellant, Jack B. Karlin and respectfully applies for certiorari to this Honorable Supreme Court of the United States of America from the criminal tax conviction entered by the District Court, Judge Thompson, and as affirmed on appeal by the third circuit Court of appeals.

IN SUPPORT THEREOF, the following is shown unto the Court.

1. On December 03, 1984, the appellant was charged in information #84-362AET with six (6) counts of failing to file federal income tax returns for years 1977 thru 1982, inclusive, in violation of I.R.C. §7203 (Title 26 United States Code).

2. Honorable Ann E. Thompson, United States District Judge, ordered pre-trial to be filed on January 21, 1985 at which time appellant challenged jurisdiction and further claimed, inter alia, that he believed he was not the subject or object of the Internal Revenue Code; that he was

not a "person" required to file returns of tax; and that he was not a "person" within the ambit of I.R.C. §7343, and therefore, not subject to criminal prosecution under I.R.C. §7203 for not filing.

3. Trial was had and eighty three (83) days later, on April 30, 1985, Judge Thompson entered her decision of guilty on all six counts. She determined appellants good faith beliefs were frivolous and disregarded said beliefs as a defense. (See District Court Opinion annexed hereto and marked appellant's exhibit 'A').

4. On May 28, 1985, Judge Thompson sentenced appellant to one (1) year imprisonment to run concurrently, then suspended imprisonment on all counts and ordered appellant on probation for five (5) years along with $10,000 fine per each count.

5. Thereafter, appeal was filed and subsequently denied by the third circuit Court of appeals. This Court also determined appellants good faith beliefs as frivolous. (See third circuit's opinion annexed hereto and marked appellant's exhibit 'B').

6. A petition for rehearing or request for rehearing en banc was filed and denied by the third circuit Court of appeals.

7. That the decision of the district Court and the third circuit Court of appeals are contrary to the decisions entered in the following cases: United States vs. Murdock, 290 U.S. 389,396 (1933); Sansone vs. United States, 380 U.S. 343,353 (1965); United States vs. Bishop, 412 U.S. 346 (1975); United States vs. Pomponio, 429 U.S. 10 (1976); Gaunt vs. United States, 184 F.2d 284,291 (1st cir. 1950), cert denied 340 U.S. 917 (1951); United States vs. Couming, 455 F.2d 555,557 (1st cir. 1970), cert denied 404 U.S. 949 (1971); United States vs. Lachmann, 469 F.2d 1043,1046 (1st cir. 1972), cert denied 411 U.S. 931 (1973); United States vs. Aitken, 755 F.2d 188 (1st cir. 1985);

United States vs. Kraeger, 711 F.2d 6,7 (2nd cir. 1983); United States vs. Ingredient Technology Corp., 698 F.2d 88,97 (2nd cir. 1982), cert denied 103 S.Ct. 3111 (1983); Yarborough vs. United States, 230 F.2d 56,61 (4th cir. 1955), cert denied 351 U.S. 969 (1956); Mann vs. Un ited States, 319 F.2d 404,409,410 (5th cir. 1963), cert denied 375 U.S. 986 (1964); United States vs. Burton, 737 F.2d 439,441 (5th cir. 1984); Battjes vs. United States, 172 F.2d 1,4 (6th cir. 1949); Harglee vs. United States, 172 F.2d 986,989 (10th cir. 1949); United States vs. Phillips, #84-2265, ___F.2d ___ (10th cir. 1985); United States vs. Wells, #84-2573, ____ F2d ____10th cir. 1986); United States vs. Goetz, 746 F.2d 705 (11th cir. 1984).

8. Appellant submits the attention of this high Court need be directed to the issue of this case because of the grave Constitutional consequences and public importance and further, because the decision of the district Court and the third circuit Court of appeals directly conflicts with the aforesaid authority. (See #7, supra.)

9. Appellant attaches hereto and incorporates herein his memorandum of law in support of this application for certiorari.

CONCLUSION

WHEREFORE, appellant prays this honorable Court grant this application for certiorari; hear appellants cause as addressed herein; reverse and remand the criminal tax conviction against appellant; and what other and further relief this Court deems just and fair.

Respectfully Submitted this 14 day of July, 1986.

Jack B. Karlin
Appellant, Pro Se
1006 Roumfort Ave.
Cherry Hill, New Jersey
Z/C 08034

CERTIFICATE OF SERVICE

I hereby certify that I mailed two (2) correct copies of the foregoing application and following memorandum in support this 15 day of July, 1986, in a plain wrapper, postage prepaid, to the following: Robert Kurzwell, 401 Market Street, Camden, New Jersey 08101, Attorney for Plaintiff-Appellee.

Jack B. Karlin

IN THE SUPREME COURT OF THE UNITED STATES OF AMERICA

UNITED STATES OF AMERICA,	)	
Plaintiff-Appellee	)	
vs.	)	Docket No. Appeal #85-5366
JACK B. KARLIN,	)	D.Ct. #84-362AET
Defendant-Appellant	)	

MEMORANDUM IN SUPPORT OF APPLICATION FOR CERTIORARI

The appellant was charged by information with six (6) counts of wilful failure to file federal income tax returns. During bench trial, the government (plaintiff-appellee) introduced into evidence appellant's state of mind which was recorded in a letter the appellant sent to the Internal Revenue Service regarding his beliefs with respect to the income tax. (See copy of appellant's letter as sent to IRS attached hereto and incorporated herein as referenced marked appellant's exhibit 'C').

The United States District Judge, Honorable Ann E. Thompson, waited eighty-three (83) days after trial to enter her decision of guilty on all six (6) counts.

An appeal was filed to the third circuit Court of appeals. On appeal, the appellant argued the district Court committed error by applying an objectively reasonable standard in assessing wilfulness. The third circuit determined appellants beliefs were frivolous and thus affirmed the conviction.

The United States district Court and the third circuit Court of appeals did not find or set forth facts for review which clearly showed that appellant did not truly believe in what he claimed his beliefs were. The two (2) lower Courts found that appellants beliefs were frivolous.

In determining wilfulness, it is a subjective standard which should be applied, not objective as did the district Court and appeals Court in this case.

In Un ited States vs. Murdock, 290 U.S. 389,396 (1933), this Court said: **"Congress did not intend that a person, by reason of a bona fide misunderstanding as to his liability for the tax, as to his duty to make a return, or as to the adequacy of the records he maintained, should become a criminal by his mere failure to measure up to the prescribed standard of conduct."**

In 1965, this Court in Sansone vs. United States, 380 U.S. 343,353 (1965) stated that criminal liability would attach if the defendant **"knew that he should have reported more than he did . . .".**

Furthermore, this Court in United States vs. Bishop, 412 U.S. 346 (1973) determined that wilfulness means **"a voluntary intentional violation of a known legal duty"**, id at 360, and added that, within the tax system **"degrees of negligence give rise"** to nothing more than **"civil penalties"**, id at 361.

And finally, in United States vs. Pomponio, 429 U.S. 10 (1976), this Court held that the jury had been properly instructed that defendants should be found not guilty if they actually believed as they claimed, id at 13.

There appears to be a split through-out the circuits as to whether it is appropriate to apply an objective reasonable standard in assessing wilfulness or apply an subjective standard. The majority however agree that a subjective standard is the only proper standard to apply.

In Gaunt vs. United States, 184 F.2d 284,291 f.n. 4 (1950) the first circuit approved a jury instruction that wilfulness was not proven where defendant was negligent or even grossly negligent.

In Un ited States vs. Couming, 455 F.2d 555,557 (1979), cert denied 404 U.S. 949 (1971), a prosecution for knowing failure to possess a draft registration certificate, the first circuit described wilfulness as not necessarily requiring an "evil motive" but as applying to one who "deliberately refrained from complying" with the requirements of the law.

In Un ited States vs. Lachmann, 469 F.2d 1043,1046 (1972), cert denied 411 U.S. 931 (1973) the first circuit described the mental state of wilfulness as involving a **"deliberate intent to disobey the filing requirements"** id at 1046, after noting that **"we would reject the concept that in this criminal statute negligence or oversight is to be equated with wilfulness."** id at 1045.

The first circuit recently found in United States vs. Aitken, 755 F.2d 188 (1985) that the district court committed "plain error" in its jury instruction and reversed a tax conviction. The Court said:**"In determining whether failure to file income taxes is wilfful, it is one's subjective state of mind that must be judged."**

In United States vs. Kraeger, 711 F.2d 6,7 (1983) the second circuit determined **"while a good faith disagreement with the law is not a defense, a good faith misunderstanding is."**

The second circuit further found in United States vs. Ingredient Technology Corp, 698 F.2d 88,97, cert denied 103 S.Ct. 3111 (1983) that the **"issue of subjective intent is properly sent to the jury so long as there is evidence as to what defendant genuinely thought."**

At this juncture, it is important to note, even though the appellant did not take the stand and state his beliefs for the record (evidence), the government introduced and had

admitted into evidence the appellants beliefs which were contained in letter communication to the I.R.S. (See appellants exhibit 'C').

Continuing on through the circuits, the fourth circuit in Yarborough vs. United States, 230 F.2d 56,61 (1955), cert denied 351 U.S. 969 (1956) found that **"Ignorance of the law is not defense to crime, except that, where wilfulness is an element of the crime, ignorance of a duty imposed by law may negate wilfulness in failure to perform the duty."**

The fifth circuit Court of appeals in Mann vs. Un ited States, 319 F.2d 404,409,410 (1963), cert denied 375 U.S. 986 (1964) found an instruction that invited the jury **"to speculate as to what any other person . . . would reasonably have expected to be the consequence of [his] conduct"** to be plain error.

In Un ited States vs. Burton, 737 F.2d 439 (1984), the fifth circuit reversed a criminal tax conviction because the trial judge instructed the jury that as a matter of law, the defendants belief that wages are not income is not a defense. The Court further found that **"There is a temptation for judges to decide that a defendant's claim is too incredible."** Also see Battjes vs. United States, 172 F.2d 1,4 (1949).

In this instant case, there was no jury. Honorable Judge Ann E. Thompson acted as the instructor of the law and overseer of procedure as well as the trier of fact. As the trier of fact, Judge Thompson found appellant's claim to be too incredible and regarded same as frivolous.

The trial Court and appeals Court did not find that appellant disagreed with the law or that he held a belief that the law was unconstitutional, but that his beliefs were frivolous. Judge Thompson, as the trier of fact, and the appeals Court, applied an objective reasonable standard in assessing wilfulness. Such a standard denies appellant due process of law in that, the appellant is denied an essential defense, namely good faith misunderstanding of the law,

which as the authority herein shows, negates wilfulness.

The tenth circuit Court of appeals in Haigler vs. United States, 172 F.2d 986,989 (1949) found **"We think it irreconcilably inconsistent to say in one breath that guilty knowledge of the consequences of the act done is the essence of the offense, and in the next breath say that ignorance of the consequences of those acts is no excuse."**

In United States vs. Phillips, #84-2265, _____ F.2d _____(1985), the tenth circuit reversed a criminal tax conviction wherein the trial judge utilized the "objectively reasonable" instruction to the jury. The tenth circuit found the first circuit case of Aitken, supra, to be highly instructive on this issue. Thereafter the Court stated: **"Because the trial judge here applied an objective standard, the defendant is entitled to a new trial."**

Moreover, in United States vs. Wells, #84-2573, _____ F.2d _____ (1986), the tenth circuit reversed a criminal tax conviction because the trial Court applied an objective reasonable standard in assessing wilfulness. The Wells case, like the case here, are similar in that both defendants did not take the stand. Their state of mind was introduced into evidence via letter communication sent to the IRS.

In Wells, supra, the Court stated, (citing Phillips and Aitken, both supras) **"We find that a subjective standard is appropriately applied in assessing a defendant's claimed belief that the law did not require that he file a return. Because the trial court applied an objective standard, the defendant is entitled to a new trial."**

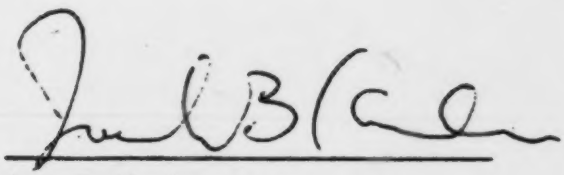
The eleventh circuit, in United States vs. Goetz, 746 F.2d 705 (1984) reversed a criminal tax conviction because the trial judge incorrectly instructed the jury to disregard the defendants beliefs.

The majority of the circuits have found that subjective standard, not objective, is properly applied in assessing

wilfulness.

The district Court and the third circuit Court of appeals applied an objective standard in this case and thus, they were able to find that the appellant's beliefs were incredible (frivolous) and not a defense to wilfulness.

The district Court committed plain error in applying the objectively reasonable standard and appellant is entitled to a new trial. See Aitken and Wells, both supras.



Jack B. Karlin

EXHIBITS

EXHIBIT "A"

IN THE UNITED STATES DISTRIC COURT
FOR THE DISTRICT OF NEW JERSEY
Criminal No. 84-362 (AET)

UNITED STATES OF AMERICA	)	
	)	
vs.	)	Decision
	)	
JACK KARLIN,	)	TRANSCRIPT OF
	)	PROCEEDINGS
Defendant.	)	
	)	Trenton, New Jersey
	)	April 30, 1985

BEFORE:

THE HONORABLE ANNE E. THOMPSON, U.S.D.J;

Appearances:

W. HUNT DUMONT, United States Attorney
By: ROBERT B. KURZWEIL, Assistant United States Attorney
For the Government

JACK B. KARLIN,

Pro Se

Exhibit "A"

THE COURT: All right. We're prepared to go forward with the Karlin matter inasmuch as the parties and the counsel are here.

Would you please note for the record the presence of both sides in the United States of America v. Jack Karlin on behalf of the Government?

MR. KURZWEIL: Good morning, your Honor, Assistant United States Attorney Robert B. Kurzweil.

THE COURT: Very well.

On behalf of the defendant?

MR. KARLIN: Jack Karlin.

THE COURT: Very well. Good morning, sir.

This matter was tried in this court and the court has made its findings of fact and conclusions of law.

The defendant Jack B. Karlin was chargedd in Information No. 84-362 filed December 3, 1984, with six counts of failing to file Federal income tax returns for years 1977 through 1982, in violation of Title 26 United States Code, Section 7203.

On the day of trial, a jury was impaneled and the trial was ready to begin. The defendant verbally in writing waived his right to a trial by jury and the jury was dismissed.

Thereafter, the issues of fact were determined by the Court sitting without a jury.

The Court finds from the evidence the following facts:

Dr. Jack B. Karlin is a resident of Cherry Hill, New Jersey, and an osteopathic physician by training. He also claims to be a minister of the Life Science Church.

In the year 1977 the defendant earned in excess of $750. The Government as admissions loan application forms in which the defendant admitted earning $40,000 plus in that year. Pennsylvania Blue Shield documentation showed Dr. Karlin was paid over $12,000 in 1977 for patiend treatment and care..

In the years 1978, 1979, 1980, 1981 and 1982, Dr. Karlin earned in excess of $1,000. Pennsylvania Blue Shield records show that the defendant was paid over $13,000 in 1977 and 1978. Pennsylvania paid him over $12,000 in 1979, over $9,000 in 1980, over $14,000 in 1981 and over $13,000 in 1982.

Further proofs were offered of income paid to Dr. Karlin in the relevant years. Documentation from the Pennsylvania Department of Public Welfare, Medical Assistance Program, showed over $20,000 paid to Dr. Karlin in 1982.

A seizure conducted at defendant's office on January 17, 1985, provided a "Histoaccount" book which contained records of defendant's earnings for 1982 painstakingly recorded. A Revenue agent's review of these records indicates an income in excess of $89,000 for that year.

Evidence was adduced to show that not only was defendant's income sufficient to obligate hime to file a return but that defendant's failure to file was willful. An accountant testified that defendant and his wife filed joint returns for years previous to 1977. During this time defendant kept books and records. After 1976 defendant's wife filed her tax return separately. Defendant thereafter changed his office name to Life Science Church Medical Center.

Defendant Karlin filed no income tax returns as required by law for the years 1977, 1978, 1979, 1980, 1981 and 1982. In 1977 through 1981 he filed "protest returns." The returns were insufficient with which to compute a tax.

Below his name in 1979 return he wrote the following:

"I have taken a vow of poverty (copy attached) and am, therefore exempt from Federal income tax and FICA tax."

On the 1980 return he repeatedly wrote in the section

must be inserted according the directions; "Object 5th Amend."

On the 1981 return he wrote the same.

In 1982 he filed no return.

The United States Government sent notices to the defendant advising him of his failure to file his returns properly. It is apparent from the notations which the defendant entered on the returns that his failures were knowing, intentional and willful.

There are three essential elements of the offense of failure to file a return, which must all be proved by Government beyond a reasonable doubt:

First: That the defendant was required by law to make a return of his income for the taxable year in question;

Second: That the defendant failed to file a valid income tax return at the time required by law, that is, on or before April 15 of the following year; and

Third: That the defendant's failure to file a timely income tax return was willful.

The above elements were shown for each of the calendar years 1977 through 1982 inclusive. The exact

amounts of gross income alleged in the Information need not be shown, and indeed the Court in its findings has not referred to all of the evidence which was adduced with respect to income for the defendant during the relevant years.

The defendant's assertion of the Fifth Amendment privilege against self-incrimination was not asserted in good faith. He was advised by the Government of his erroneous invoking of the privilege and yet persisted in this posture. The same applies to his challenge to the jurisdiction of this Court, and I refer to the case of United States v. Isenhower, 754 F.2d 489, (3d Cir. 1985).

At trial, as was his right, the defendant declined to cross-examine witnesses and declined to present any evidence. His response to all of the Court's inquiries to hims as he conducted his trial pro se, was "Respectfully, your Honor, I stand mute."

Based on the evidence which was adduced at this trial, I find that the defendant has been proven guilty of Counts 1 through 6 of Information No. 84-362 charging him with failure to file income tax returns in the years 1977 through 1982.

Dr. Karlin, in view of the Court's finding, the Probation

Office should be called in order to give you an opportunity to have a presentence report prepared for the Court which could assist in the determination of what sentence should be imposed.

Mr. Jackson, I will ask if you will contact the Probation Office.

Is there anything you would like to say before the Court proceeds to a consideration of a presentence report, Mr. Kurzweil?

MR. KURZWEIL: Nothing at this time, your Honor.

THE COURT: Dr. Karlin?

DR. KARLIN: Nothing, your Honor.

THE COURT: Very well, I'm not sure it is required for a misdemeanor, but I do think, given the fact a defendant is representing himself, and we do not have an attorney representing him, I would appreciate having the benefit of a presentence before imposing sentence.

Dr. Karlin, do you mind going down to the Probation Department, making an appointment with them, so that they can arrange a time in order to interview you and begin the preparation for a presentence report?

DR. KARLIN: This is downstairs?

THE COURT: Yes. Mr. Jackson, my Courtroom Deputy, will be glad to take you there.

Let's arrange now a sentencing date.

We're going to set the date of May 27th, 1985. If you will take Dr. Karlin there.

Bail will be continued pending sentence. What bail had we set initially?

MR. KURZWEIL: $80,000, 10 percent bail.

THE COURT: Very well. That will be continued, and thank you, Dr. Karlin, for managing to get here on such short notice.

I'm advised Monday is a holiday. So we'll schedule it for the 28th of May.

Thank you very much. 9:00 a.m.

EXHIBIT "B"

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 85-5366

UNITED STATES OF AMERICA
Plaintiff-Appellee

v.

JACK B. KARLIN
Defendant-Appellant

APPEAL FROM THE UNITED STATES
DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

(D.C. Crim. 84-00362)

Submitted Pursuant to Rule 12(6)
January 6, 1986

Before: WEIS, HIGGINBOTHAM, and BECKER,
Circuit Judges.

Filed MARCH 5, 1986

Jack B. Karlin, *Pro Se*
1006 Roumfort Avenue
Cherry Hill, New Jersey 08034

Thomas W. Greelish, Esquire
United States Attorney
Federal Building
970 Broad Street
Newark, New Jersey 07102

EXHIBIT "B"

On the Brief:
Faith S. Hochberg, Esquire
Assistant U.S. Attorney

Attorneys for Appellee

OPINION OF THE COURT

WEIS, *Circuit Judge.*

In this appeal from a criminal conviction, defendant for the first time asserts that prosecution was barred by the statute of limitations. Because it was not raised in the district court, we hold that the defense was waived. Therefore, we will affirm the judgment of the district court.

After a bench trial, defendant was found guilty of six counts of willful failure to file income tax returns. The court sentenced defendant to one year imprisonment on each count, suspended the term, and placed him on probation for five years. In addition, a fine of $10,000 was imposed on each count.

Defendant has appealed, contending that the district court lacked jurisdiction over him because he is not a "person" within the meaning of 26 U.S.C. § 7203. That section imposes an obligation to file a return on "any person" required to pay taxes. In the alternative, defendant argues that the court erred in failing to consider his good faith belief that he was not a person subject to prosecution under § 7203. These contentions are frivolous and require no discussion. *See United States v. Isenhower*, 754 F.2d 489 (3d Cir. 1985); *United States v. Koliboski*, 732 F.2d 1328 (7th Cir. 1984).

Defendant further asserts that Count 1 of the indictment charging failure to file a return for the 1977

EXHIBIT "B"

taxable year falls outside the six-year statute of limitations. Therefore, he contends, the district court lacked jurisdiction over that count. Defendant did not make this argument below and raises it here for the first time. The government insists that the defendant's objection is untimely because the statute of limitations is an affirmative defense that will be deemed waived if not asserted at or before trial.

Section 6531 of the Internal Revenue Code provides that "no person shall be prosecuted, tried, or punished for any of the various offenses arising under the internal revenue laws unless the indictment is found or the information instituted" within six years of the commission of the offense of willfully attempting to evade the payment of taxes. Since count 1 was filed after the statute of limitations had run, the issue is whether the defendant's conviction on that count is valid nevertheless.

In the criminal law field, the statute of limitations provides that a person shall not be prosecuted after a specified period of time. The argument thus follows that once the limitations period has elapsed a court is precluded from exercising jurisdiction. Two courts of appeals have adopted this approach. *See Waters v. United States*, 328 F.2d 739 (10th Cir. 1964); *Benes v. United States*, 276 F.2d 99 (6th Cir. 1960).

In *Waters*, the court said that in criminal cases, the statute of limitations "is not a mere limitation upon the remedy, but a limitation upon the power of the sovereign to act against the accused." 328 F.2d at 743. The statute restrains the power to prosecute, and is therefore jurisdictional and noticeable for the first time on appeal. *Id.*

The views expressed in *Waters* are contrary to those articulated by the majority of the courts of appeals. The Second, Fourth, Seventh, Ninth, and D.C. Circuits have held that the running of the statute of

EXHIBIT "B"

limitations does not defeat jurisdiction and that failure to assert the statute will constitute a waiver. *See United States v. Meeker*, 701 F.2d 685 (7th Cir. 1983) (statute of limitations an affirmative defense that may be waived); *United States v. Walsh*, 700 F.2d 846, 855 (2d Cir. 1983) ("statute of limitations is an affirmative defense, . . . not cognizable on appeal unless properly raised below"); *United States v. Williams*, 684 F.2d 296 (4th Cir. 1982) (statute of limitations is not jurisdictional, but an affirmative defense that may be waived); *United States v. Akmakjian*, 647 F.2d 12 (9th Cir. 1981) (accused may waive the defense); *United States v. Wild*, 551 F.2d 418 (D.C. Cir. 1977) (statute is an affirmative defense that may be waived).

In an extradition proceeding, the Supreme Court stated, "The statute of limitations is a defense and must be asserted on the trial by the defendant in criminal cases." *Biddinger v. Commissioner of Police*, 245 U.S. 128, 135 (1917). *See United States v. Cook*, 84 U.S. 168, 178 (1872). *See also* 1 Wright & Miller, *Federal Practice & Procedure* § 193 (2d ed. 1982); 8 Moore's *Federal Practice* ¶ 12.03[2] (1985). Note, *Waiver of the Statute of Limitations in Criminal Prosecutions*, 90 Harv. L. Rev. 1550 (1977); Comment, *The Statute of Limitations in a Criminal Case: Can it be Waived?* 18 Wm. & Mary L. Rev. 823 (1977).

This court's opinions have created some uncertainty as to which position we have adopted. In *United States v. Waldin*, 253 F.2d 551 (3d Cir. 1958), the petitioner contended for the first time in his petition for rehearing that the running of the statute barred the criminal prosecution. The court rejected that argument, and noted that "There is good authority which holds that this objection comes too late when presented at this stage." *Waldin*, 253 F.2d at 558 (In banc -- Three judges dissented).

EXHIBIT B

United States v. Levine, 658 F.2d 113 (3d Cir. 1981), held that a pretrial order denying dismissal of certain counts on statute of limitations grounds was not appealable. The defendant had executed a pre-indictment stipulation waiving the statute of limitations. We commented that "While the limitations defense may be waived if not asserted before or at trial, the converse -- that once raised and rejected it is not subject to reexamination by the trial court -- simply does not hold." *Id.* at 121. The tenor in that opinion was in harmony with the earlier *Waldin* case but was inconsistent with the jurisdictional theory advocated in the *Waters* case.

Some doubt has been created by language employed in *United States v. Hankin*, 607 F.2d 611 (3d Cir. 1979), a case decided two years before *Levine*, but not cited there. *Hankin* held that the prosecution had failed to meet its burden of proof that the alleged criminal conduct occurred within the applicable limitations period. Although not necessary to the decision, the opinion stated that "the remedy for failure to bring an action within the statute of limitations is a bar to the right of prosecution", and cited favorably the *Waters* and *Benes* decisions. That language is somewhat inconsistent with *Levine* and *Waldin*.

However, the docket sheets in *Hankin* reveal that the statute of limitations defense was raised and pressed in the district court. Consequently, that case did not resolve the question whether the failure to raise the limitations issue at trial amounts to a waiver.

After carefully reviewing the relevant authorities, we join the majority of the courts of appeals. We hold that in criminal cases the statute of limitations does not go to the jurisdiction of the court but is an affirmative defense that will be considered waived if not

EXHIBIT "B"

raised in the district court before or at trial. We therefore conclude that in this case the defendant's failure to assert the defense as to Count 1 amounted to a waiver.

Accordingly, the judgment of the district court will be affirmed.

A True Copy:

Teste:

Clerk of the United States Court of Appeals
for the Third Circuit

EXHIBIT "B"

UNITED STATES COURT OF APPEALS

FOR THE THIRD CIRCUIT

No. 85-5366

UNITED STATES OF AMERICA

V.

JACK B. KARLIN,

Appellant

(D.C. Crim. No. 84-00362)

SUR PETITION FOR REHEARING

Present: ALDISERT, Chief Judge, SEITZ, ADAMS, HUNTER, WEIS, GARTH, HIGGINBOTHAM, SLOVITER, BECKER, STAPLETON, MANSMANN, Circuit Judges.

The petition for rehearing filed by appellant in the above entitled case having been submitted to the judges who participated in the decision of this court and to all the other available circuit judges of the circuit in regular active service, and no judge who concurred in the decision having asked for

rehearing, and a majority of the circuit judges of the circuit in regular active service not having voted for rehearing by the court in banc, the petition for rehearing is denied.

Judge Gibbons did not participate in the consideration of this matter.

BY THE COURT,

_____

DATED: April 17, 1986

EXHIBIT "C"

From: Jack B. Karlin, D.O., D.D. Date: 11/13/81
1006 Roumfort Avenue
Cherry Hill, NJ 08034

To: UNITED STATES OF AMERICA
President, USA
Secretary of the Treasury, USA
Commissioner, Internal Revenue, USA et al.
c/o Secretary of the Treasury, USA
Washington, D.C. 20222

Re: Denial of/ Challenge to
JURISDICTION

cc: Agent T. Cavanaugh Sub: Require PROOF of Admin.
and Agend D. Raible "primary" Subject Matter
JURISDICTION

Note: see CAVEAT below (pr. 7)

Dear United States of America et al;

1. This and the attached Material is in response to your assertion, through your agents (infra), of your and their supposed and pretended Jurisdiction over me and mine, evidence of which resides in Exhibit G accompanying the Attached Administrative DEMAND.

2. To begin with, State Constitutions are LIMITATIONS on State and, therefore, Federal Powers (see law express and implied in the class of authorities construed in pari materia with 28 USC 1652; 28 USC 2072; Erie RR v. Tompkins, 304 US 64; SLC v. Christensen, 95 P 523; and adding to the infirmity of your acts is the Jurisdictional fact that not only

are your powers thus LIMITED, but such powers are additionally LIMITED because your Constitution is a mere GRANT of power (mc Culloch v. Md., 4 Wheat, 316) and thus your powers are not plenary – if you have any pleanary powers at all – only in (1) those having been "exclusively" GRANTED by the states as may affect inlyand affairs (2) those arising out of International Law (Law of War & Peace) or "public International Law", but which does not concern itself with inland affairs; and powers implied by such grants, or necessarily arising therefrom, or "necessary and proper" to carry same into effect (see 9th and 10th Amendments to the US Constitution and related law).

3. The very existence of the State and Federal Constitutions is an admission that your power is severely LIMITED, particularly when compared to "civil" law nations to which – by virtue of your "civil" (state created) existence – you are akin.

4. Your power, and thus your JURISDICTION over me, an unenfranchised individual American Freeman is non-existent, and cannot be created by mere statute – nor even an amendment to the Constitution, nor by estoppel nor by any means. Your "substantive" criminal law jurisdiction over

is limited, if not questionable – however, "substantive" criminal law is not an issue in revenue and tax obligation and liability matters and litigation (US v. Grimaud, 220 US 506), which case governs all Administrative matters as to attaching "criminal" (sic) "sanctions" – and all in the nautre of civil sanctions as well. Your "administrative" ("quasi-legislative", "quasi-judicial" "quasi-criminal", "quasi-civil") jurisdiction, in fact (jurisdictional fact) is so severely limited – that it is in fact NON-EXISTENT!

5. Just exactly what makes you think that if a Federal Court cannot create Jurisdiction over litigants' "subject matter" [Bialac v. Harsh, 463 F2d 1185, 409 US 1060, 410 US 948 (1972-1973)], you, in your mere "quasi" existence (supra) can CREATE an otherwise non-existent Jurisdiction? Your answer in the affirmative – with supporting authorities will be a myth at best and an ABSURDITY at worst – and cannot even have the authority to be elevated to the supposed dignity of an "equitable fiction", which chancellors (cancelers of sins) are so fond of creating by fiat or legislation (see J. Finch in North River Sugar v. N.Y., 121 NY 582 on "fiction"), for where my substantive RIGHTS and IMMUNITIES begin, your powers end,

as "Where rights secured by the Constitution are involved, there can be no rule making (fiat myths, supra) nor legislation which would abrogate them" (Miranda v. Arizona, 380 US 436).

6. Through the attached Material: (1) This letter; (2) Administrative DEMAND and Eshibits attached thereto; (3) Ex. A, DENIAL OF VOLUNTARY USE OF FEDERAL DEBT AND NEGOTIABLE INSTRUMENTS; (4) Ex. B, DENIAL OF STATE CREATED FRANCHISED; (5) Ex. C, DENIAL AND NULLIFICATION OF SOCIAL SECURITY FRANCHISE; (6) Ex. D, RESIGNATION FROM SOCIAL SECURITY PROGRAMS; (7) Ex. E, Treas. Form W-4 Modifier (retro-active); (8) Ex. F, Treas. Form W-4 Modifier (current/prospective); (9) Ex. G, Evidence of USA's assertionsof jurisdiction; (10) Ex. H, AFFIDAVIT OF IMPOSSIBILITY OF OBTAINING LEGAL TENDER; Demandant, signator hereto has countered sufficiently, all elements from which your pretended jurisdiction might otherwise derive credence.

7. Your acts in rem and in personam, against me in personem and in rem are actionable [see fraud and extortion law, state and federal, 26 USC 7214; Bivins v. Six Unknown

Scalawags, 403 US 388 (1971), 28 USC 2201 ("creation of remedy"), 28 USC 1651 ("all writs act")]. Therefore, conduct yourself accordingly, and timely, materially and substantively respond to the attached Administrative DEMAND as 5 USC 555 (e), 5 USC 557, and 5 USC 554 (b) (3) require.

Thank You

Very truly yours,

Contents, Sealing and Mailing Witnessed.
Certified Mail No. P 31 081 7275

From: Jack B. Karlin
Address: 1006 Roumfort Ave.
Cherry Hill, NJ 08034

To: Secretary of Treasury USA, et al.
Commissioner of IRS, et al.
Attorney General USA, et al.
c/o Secretary of Treasury USA, Wa. D.C.

Unless otherwise ordered the DOCKET No. shall be the US PO Cert. Mail No. under which Orginal Forwarded to Sec. Treasury

This is an ADMINISTRATIVE DEMAND Sworn and SUBSCRIBED, VERIFIED (see Jurat, page 4 infra)

Date: 11/13/81

Re: DEMAND for you to PROVE the existence of JURISDICTION at the Administrative ("primary", etc.) level. INTERNATIONAL LAW and the LAW MERCHANT govern this case. This is a Title 5 US Code 101 - 559 Attack, in preparation for "JUDICIAL REVIEW" under 5 USC 701 - 706, FRAP Rule 1 & 15 et seqq. (eg 15(b), law express/implied in 26 USC (IRS Code) 7481 et seqq. (see 28 USC 2341 etc.); and Stark v. Wickard, 321 US 288 etc., see 5 USC 101 et seqq. Admin. Docket No. _____

GENTLEMEN:

INTRODUCTION

1. Please NOTE that this is a statutory and FIRST AMENDMENT attack against YOUR Jurisdiction or claimed or asserted or supposed jurisdiction as affects my RIGHTS,

IMMUNITIES, PERSON, Property, Interests and Endeavors (SUBJECT MATTER), at the "primary" (administrative/ discretionary) levels under Title 5 US Code (US Administrative Procedures (PLEADING) Act) Sections 101 - 559 in preparation for Judicial Review under 5 USC 701 - 706. You are now REQUIRED as a matter of mandate of LAW – to plead and PROVE on the Administrative RECORD that the herein expressly and impliedly OBJECTED to supposed jurisdiction exists – by production of jurisdictional facts which counter my jurisdictional facts of IMMUNITY to and RIGHT to be free from Federal and State DIRECT taxation and regulation as in Wilson v. US, US v. Texas (infra). The BURDEN OF PROOF is on you (5 USC 556(d), 559, s. 2, 558(b), 557 et seqq., especially 557(c) (3) (A) & (B), 556(e) as herein applied at infra, 554(b) (2), 553(b) (2) et seqq., 551, 101, 555(e), etc, "burden of going forward" applying to you as well as SUBSTANTIVE proof of jurisdiction, "going forward" NOTWITHSTANDING. Although the "income" (sic) tax as applied to corporations is INDIRECT and constitutional on the FRANCHISE of state created privilege of corporate existence/contract enforcement/limited liabilities not known at common law – merely MEASURED by the

"income" – and is NOT a tax on that "income" – that same tax law and related regulation, as applied by you et al. to me becomes DIRECT and thus INVALID (Pollock v. FT, infra)

THIS IS AN ADMINISTRATIVE DEMAND FOR ADMINISTRATIVE LEVEL REMEDY AND RELIEF (5 USC 705) from past, present, future "legal wrongs" contemplated by 5 USC 706. PLEASE CONDUCT YOURSELF ACCORDINGLY and avoid evasion, misfeasance, malfeasance, nonfeasance, fraud, conspiracy, impersonation of a federal officer, theft, conversion, and other crimes and torts (eg. see 26 USC 7214 & infra) The Accompanying or soon to follow material (eg. DEMAND For ADMINISTRATIVE SUMMARY JUDGMENT, etc. by reference is adopted as a part hereof as if set forth fully and at length hereinat (Administrative Summary Judgment should be granted as a matter of policy (K.C. Davis, ADMINISTRATIVE LAW, 6Ed, 1977, West's).

GRAVAMEN

MY RIGHT TO DEMAND ADMINISTRATIVE REMEDY

2. This Instrument is submitted Primarily under the FIRST AMENDMENT (US Constitution) "Petition For

Redress Of Grievances", and common law, supplemented by Title 5 US Code (supra/infra) Sections 101 - 559, 701 - 706), as applied in the past, applies now and shall in the future; and the SUBSTANTIVE common law wherein and whereby the Secretary of Treasury et al. (eg. Commissioner IRS et al., etc.), and the US Attorney General are by congressional intent (LAW) the OBJECT of, SUBJECT to and BOUND by 5 USC 101 - 706 (5 USC 101, 559 s. 2, etc.).

SECRETARY'S DELEGATE NOT ACCEPTABLE

3. The LAW requires (mandates) that the Secretary of Treasury and US Attorney General only, PERSONALLY and severally respond hereto (for NOT even a delegate, can ultimately commit the "institution of YOUR agency and the USA to any position on law, fact, jurisdiction, equity, procedure, adjudicatory fact, etc. (eg. apply US v. LaSalle Bank, USSCt 1978), materially, substantively, in writing and timely (5 USC 557, 556(d), requirement for your material, usbstantive response (5 USC 554(b) (3), 555(e), reasons and rationale for your acts as affect me/my Rights/IMMUNITIES etc.; especially where I, as I hereby do, DENY; CHALLENGE , OBJECT to and DEMAND on the record PROOF of Jurisdiction, and Revealation ON THE RECORD of all

devices/law, equity, procedure, usages, etc. & facts, etc. – which run against my position – which you have or are or shall "officially" or "judicially" NOTICE (5 USC 556(e), Fed. Rules Evidence 201 etc. as may apply).

CHALLENGE TO JURISDICTION

4. I DENY, challenge and put you to the PROOF on the record of your supposed, claimed or asserted JURISDICTION over my PERSON, property, interests, endeavors (SUBJECT MATTER) at the "primary"/expertise (Administrative) levels. You have NO jurisdiction over same – and therefore have NO jurisdiction nor subject matter nor cause of action to bring before any court, niether on "enforcement" (civil or criminal in nature) – nor in defense of your position, upon my direct or collateral attack via "JUDICIAL REVIEW" – mongrelized statutes (eg. 28 USC 2331) NOTWITHSTANDING (see legislative history thereof). Your supposed/claimed/asserted jurisdiction, no matter how you claim it to be substantiated by law, statute, rule, regulation, common law, etc. – applies only to CORPORATIONS and those on the dole or other device upon which (1) records must be kept, (2) information provided, (3) taxes collected from others, (4) returns filed –

irrespective of whether a tax is actually due, and (5) other duty to perform/omit to perform – as corporate/quasi-corporate entities – one of which I AM NOT, and I am NOT a "tax-payer" for purposes of DIRECT/INDIRECT federal or State statutory revenue/regulation purposes – residing in Title 26 USC (IRS Code) nor related rules/regulations (eg. 26 CFR, etc.) as you either do or shall claim or otherwise assert against me jurisdictionally or adjucatively at the Administrative or judicial or other levels.

MY ACTS DO NOT CREATE JURISDICTION

5. My acts, that is to say "estoppel" does NOT create substantive JURISDICTION, but only an appearance of jurisdiction – a matter of mere form (SUBSTANCE governing over form). Any past act, providing of information, keeping of records, filing of a return, paying/collecting of a tax (sic) which may give mere appearance of your jurisdiction is herewith DENIED as having occured under MISTAKE of JURISDICTIONAL Fact, Mistake of fact, fraud, duress, misrepresentation, coercion, incapacity, and other validating and invalidating causes (see IRS Legal Ref. Guide, Fiduciary Manual 8(21)4, p. 58 (10)0-200, Sec. 11 and this State's analog to the ALI Uniform Commercial Code Sec. 1-103 and

prior law (NIL 196) – upon which I demand summary judgment in my favor on the briefs or informal and FORMAL Hearings (5 USC 556 et seqq., etc.) on PROOFS thereof – as with all other herein . expressed and implied issues – should you deny me REMEDY and RELIEF as herein DEMANDED – or continue to attempt to EXTORT performance, money or property from me or

mine, or FAIL to: restore the status quo ante (eg. remove all liens, return all property/money, cease to interfere with my relationship with my "employer" (eg. interfere with my W-4 substantive content/my intent, etc.), or after my demise – effect my estate in the negative; cease any and all civil or criminal 26 USC related prosecutions; recall/nullify all "90 day letters" affecting me/mine, release me in the nature of administrative habeas corpus if I am incarcerated under 26 USC related litigation, etc.). Any case/authority upon which you depend to establish a mere appearance of jurisdiction by estoppel, such as in Morse v. US, USSCt. 1974 where Morse on ADJUDICATORY issues only (jurisdiction was NOT squarely challenged/ruled upon) was deemed to be a "taxpayer" for US revenue purposes – upon filing her first "return" in 1945-46) do NOT apply as DISTINGUISHED

(not material, insubstantive; jurisdictional facts differing, jurisdiction NOT squarely challenged, umproperly prosecuting, not squarely ruled upon, etc.). Where "citizenship" is assignable as a taxable asset/franchise (as in US v. Rexach, F2d; Cook v. Tate, USSCt.) – such authorities are immaterial and otherwise MOOT as applied to me. Any such authority, case, theory, fact etc. upon which you may rely to establish jurisdiction or mere appearance of jurisdiction (as res-judicata/stare decisis, etc.) is at best MOOT as inapplicable due to irrelevance, immateriality, insubstantive in nature, not affecting my person nor my property – and due to my OBJECTION to "official"/"judicial" NOTICE (5 USC 556(e). See Bialack v. Harsh, 1972 F2d, 1973 USSCt.).

NO ADEQUATE REMEDY AT LAW

6. Any and all administrative and judicial rules, regulations, statutes, procedures, forms and forums which have been or may be resorted to – as you seek to "enforce" any duties, liabilities or sanctions against me arising out of US Revenue laws or State laws – DO NOT CONSTITUTE, nor do same offer nor otherwise Provide any form of ADEQUATE Remedy At LAW in. this matter, nor clear

nor speedy Remedy at law – for, inter-alia, I am IMMUNE, not just "exempt", to DIRECT federal and state Taxation and related Regulation – which Tax is NOT APPORTIONED (a capitation/head/poll/census Tax; US Const. I:2:3/I:9:4; Pollock v. FT, 157, 158 US, USSCt. and otherwise (US v. Texas, 252 F Supp 234, 384 US 155; Wilson v. US 221 US 361; etc.), whereas all said and complained of forums and procedure run to, turn upon, and otherwise address NOT one (me) who is IMMUNE, but a person who is OBJECT of/SUBJECT to/BOUND by your jurisdiction when properly applied (corporations/dole takers, etc.), and only that person can obtain protection under said laws (eg. substantive, procedural, law making due process) in those complained of and objected to forums/forms. THEREFORE, NO JUSTICE CAN I OBTAIN therein or therewith. Thus, you are estopped from further actions against me of any sort – and must return me and mine to the status quo ante, immediately and without accrueing or resultant prejudice to me or mine, damages etc., accruing against you per law expressed and implied in the class of authorities represented by Bivins v. 6 Unknown US Scalawags, 403 US 388 (1971) and its progeny (see 67 Calif. Law Rev. #6 (1979); and US Ct. Claims

actions, FRAP Rule 1 and 15 and 15(b); and Fed. Tort Claims Act, 28 USC 2671 et seqq. Therefore and otherwise you are bound and mandated to grand and ORDER the remedies and relief as affects me et al. and mine.

OBJECTION TO OFFICIAL NOTICE

7. In this case, as in all administrative issues (5 USC 101) related (eg. civil/criminal/US Tax Ct., etc.), the "trial" occurs NOT in a court, but upon receipt of a letter/phone call/personal demand for performance by you et al. – directed to me – and the "trial" ends when either YOU or I file in any "court" for (a) "enforcement" or (b) "judicial review" respectively; whereupon that "court" can only REVIEW the ADMINISTRATIVE Record (administratively developed record upon the administrative ajudication (trial) of the matters/issues, 5 USC 554, etc.) – which "court" can (1) NOT fabricate a record (prevents, as a matter of law, a " trial de novo"); and (2) NOT allow POST HOC RATIONALIZATION by government's/private counsel; and (3) NOT fabricate a "rationale" in place of your own; and most importantly – (4) NOT substitute its JUDGMENT for that of the Administrative agency (YOU by name et al., by virtue of delegation, 5 USC 302), which additionally prevents a "trial

de novo" either by a judge or jury in any court with you as PLAINTIFF/PETITION or representing same your past unlawful/FRAUDULENT practices NOTWITHSTANDING. You are entitled ONLY to "review" of the Administrative RECORD, and that ONLY in the US Ct. of Appeals under FRAP Rules 1 and 15(b) on "enforcement" – and certainly NOT before any other "fact finder" than your own forum (NOT before a grand jury, NOT before a district court, NOT before a "jury" – in any form of "trial de novo" – for to do so is to substitute the judgment of facts by same – for that of your own fact finding – which is unlawful, your past fraudulent practices to the contrary NOTWITHSTANDING.

NO TRIAL DE NOVO

8. You as a matter of device akin to "election of remedy" (see "election of remedy" under "workmen's comp." (sic) laws, etc.) have taken it upon yourself as a matter of CONGRESSIONAL INTENT (Law: 5 USC 101-706) – to prosecute the interests of the USA in revenue matters, in and by an ADMINISTRATIVE environment/forum – and therefore have chosen to "ajudicate" all issues in that forum – subject to all its INFIRMATIES (its liberality/

equities/etc. NOTWITHSTANDING, SUBSTANTIVE (common, etc.) law governing over mere appearance/form/ equity in this case). You/Congress have chosen to prosecute your/USA's interests NOT in a court – where you must first, prima-facie, on your complaint/petition against me – PLEAD and PROVE jurisdiction, by recitation of jurisdictional facts – subject to my rebuttal. You/Congress have chosen to prosecute in an administrative forum where jurisdiction is never pleaded or proved but merely ASSUMED "sub silentio" – nevertheless subject to my rebuttal – placing the BURDEN OF PROOF upon you/Congress et al. That procedural convenience (escape from proof of jurisdiction – by mere sub silentio ASSUMPTION in . the nature of FRAUD/CONSPIRACY, etc.) which you have enjoyed and with which you have plundered and murdered with – is NOW AT AN END – your duping of federal judges in the past notwithstanding. Your FRAUD is thus EXPOSED – and rendered the nullity which it was from the-beginning – by the conspirators who first foisted it upon Congress – then upon the American sheeple in hard times – and upon me, through craft and device – with totally unlawful effect and results as applied to me in this case.

SUBSTANTIVE HARM/DAMAGES

9. You and your agents et al. acts have caused, or are causing, or are about to cause immediate irreparable and irrecompensable (see "NO ADEQUATE REMEDY AT LAW", supra) HARM, damages and other prejudice (eg. unlawful confiscation of my Immunities, Life, Liberty – for which there is NO clear, nor speedy nor ADEQUATE Remedy at Law.

ADOPTION OF ADMINISTRATIVE RECORD

10. I hereby by reference (under liberal Administrative rules of evidence, see also FRCiv.P 10(c), USTCR 31(c), FREv. etc.) ADOPT the entire Administrative Record which directly or indirectly applies to me and which otherwise applies to this contest – and the issues raised herein – no matter who be the proponent or profferor – as if the same is set forth fully and at length hereinat – in full operation and effect – and particularly any Administrative Law Brief or Objection or like petition or DEMAND submitted by anyone at any time – as is my right as in Buckeye v. US 438 F2d 948 (1971); and DEMAND that where I am attacked civilly or criminally or issued a "90 day letter", or you have attached/liened/seized my property or property in

which I have substantive interest, or otherwise you seek to enforce obligations/sanctions against me/mine – or where directly or collaterally or otherwise I shall attack you in this or any administrative or a judicial FORUM – you shall so respect said adoption as Exhibit K hereto, and otherwise deliver up a clear and concise INDEX of the said and pertinent administrative record (a) to me and (b) to any such forum for REVIEW, and otherwise deliver up the said entire record for "judicial review" on my attack/defense against your acts as complained of herein.

WITHOLDING

11. I OBJECT to and DENY your and my employer's (if any) right/power/JURISDICTION to require me and my employer to participate in any and every kind of "witholding" for (1) income (sic) tax; (2) social security (sic) and (describe: _____ without my written, notarized permission. To require same, or to so withold – absent PROOF, on the Administrative/Private Record of JURISDICTION as herein demanded constitutes CRIMES including but not limited to FRAUD[1], EXTORTION, THEFT,

1. as in "fraud in the inducement", etc.

CONSPIRACY, etc., and CIVIL WRONGS (eg. CONVERSION, TROVER, FRAUD, CONSPIRACY, and other TORTS, etc.) and where done under color of state law, violations of CIVIL RIGHTS Act (42 USC 1983, 85, 86; see 1981, 82, 1994 etc.) and where under color of federal law, see Bivins v. US (supra) and 67 Calif. Law Rev. 6 (1979) and common law. This constitutes actual/constructive NOTICE to all recipients of this instrument/copies thereof as to their DUTIES, Obligations, LIABILITIES, and SANCTIONS, against whom I shall prosecute to the ends of JUSTICE, Right, Order and LAW (mere "good faith" assertions of jurisdiction having been ABOLISHED (Owens v. City of Ind. 100 SCt. 1398 (1980); see PROOF OF JURISDICTION principle summarized in dissenting explanatory opinion: Maine v. Thiboutot, 100 SCt. 2502 (1980) and related cases). Where CRIMINAL sanctions apply, I shall file a CRIMINAL Complaint with the US Attorney, FBI, State Attorney General, County Attorney, District Attorney, City Attorney, JP or TOWNSHIP Judge or state, federal or local GRAND JURY. I have never knowingly nor intentionally entered into any "employee/employer" combination/relationship where same might have or has diminished my common law rights and immunities. All such

relationships which may be assigned to me were intended by me to be totally contractual, absent quasi-contract wherein revenue/tax/regulatory liabilities/sanctions might attach – and such if it has occurred – is the result only of MISTAKE as herein indicated.

2039 SUMMONS ENFORCEMENT

12. Congress has NO right to investigate me as an individual (Cosnt . . . USA, Jayson/Small, USGPO, p. 86 et Seqq., Auth. Pub. Law 91-589, 84 Stat. 1585, 2 USC 168, citing inter-alia: US v. Rumely, 345 US; Gojack v. US 384 US, etc.), this contest NOT being within the exceptions. Where Congress has NO such power (I am the true SUBSTANTIVE object of a 2039 summons, no matter to whom it is primarily directed; SUBSTANCE governing over mere form/appearance; supra) – congress can NOT delegate (see 5 USC 302 "delegation" in comb. w/5 USC 101), such a power which it does NOT have – to any agency including you. Therefore your "summons" (sic) is issued for an improper purpose and is a FRAUD on the face – as in want of jurisdiction, is arbitrary, capricious, unlawful.

(NOTE To Third Parties)

13. Any person, corporation, or other entity receiving

a "2039 'pocket' summons" from the IRS etc., concerning me directly or indirectly (proprietary/posessory issues NOTWITHSTANDING), absent PROVED jurisdiction, if complied with under any circumstance – is giving information over to tort feasors, defrauders, extortionists, thieves, conspirators, and pretenders to governmental authority[2] and thus become joint tort feasors/accomplices in crime, liable civilly and criminally. The proper remedy at law for such third persons (victims of IRS lawlessness/fraud) is to DENY and PROPERLY CHALLENGE JURISDICTION of the Sec. Treas./IRS et al. (see me on proper denial/challenge – for your financial survival depends on you doing it right – with my interests properly prosecuted) – and to REFUSE to comply both at the Administrative and JUDICIAL levels (Court Orders NOTWITHSTANDING) until the US Supreme Court decides the issue. Otherwise that person/corporation remains LIABLE

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2. ABSENT Proved JURISDICTION, IRS agents involved are guilty of IMPERSONATION of A FEDERAL OFFICER (18 USC 912, 913, 911; and 1003 as regards pay/expense vouchers, etc.) False demands, 18 USC 1341; Postal Crimes, 18 USC 1342 etc. (see 26 USC 7214), 18 USC 1704, FRAUD, 18 USC 1001 et seqq. and CONSPIRACY, 18 USC 286, 271, 1117, 1201 (see Fed. R.Ev. 801) 2274, and upon ARREST of me/mine, KIDNAPPING, 18 USC 1201 et seqq, and Theft (see also the applicable State Criminal Codes as apply, etc.), etc.

to me as a matter of law (see Certificate of Mailing; infra).

US TAX COURT

14. If a "statutory deficiency notice" ("90 day letter") has been issued to me, I DEMAND that it be rescinded immediately and the status quo ante be RESTORED immediately. This constitutes NOTICE to the Secretary of Treas. et al. that the same was knowingly issued in WANT of Jurisdiction, and NOT by mere "erroneous exercise of jurisdiction" – and NOTICE to the US TAX Ct. that I shall NOT be filing a "petition" for "redetermination", for since the IRS et al. does NOT have jurisdiction over the subject matter – neither does the USTC, and any act in the nature of sustaining the IRS's/CIR's position is UNLAWFUL, Arbitrary and Capricious as in WANT of Jurisdiction – for the CIR/Sec. Treas./ IRS/USA has no jurisdiction and no subject matter to transfer to the US Tax Ct., and is an Actionable Tort or Crime – as the circumstances, shall dictate – as it may affect me or mine or us; or I'll NOT be APPEARING if I have filed a USTC "Petition" (sic).

US DISTRICT COURT

15. Where any indictment, information, etc., shall exist as affects me on any issue related to US Revenue Law, this

is NOTICE to the Court system of the US that It has NO Jurisdiction in the matter, and that any and all acts which I must execute to protect myself from such alien jurisdictions I shall take; and so with the GRAND JURY involved if any. The Congress and Sec. Treas. et al. have failed to substantially comply with "rule making" procedures (5 USC 553) as regards my common law, Constitutional Right to be free from and Immunity to Direct Taxation, and therefore failure to provide information or : file a return can NOT be the basis of a criminal prosecution (US v. Vail, 252 F Supp 823 (1966), infra.

DENIAL OF VOLUNTARY USE OF FEDERAL DEBT/CREDIT AND NEGOTIABLE INSTRUMENTS/FRANCHISES Etc.

16. I hold NO and am NOT party to any type of franchise upon which a Tax or duty to perform or omit to perform under US Revenue Laws can be said to be based, and have never entered into such voluntarily or knowingly; and I OBJECT to, and DENY voluntary use of federal debt/credit and evidences thereof under the law merchant, not excluding Federal Reserve Accounting Unit Devices (F.R.A.U.D.s) otherwise known inter-alia as Federal (sic) Reserve (sic) Notes: "It would be inequitable (unlawful) to hold a person liable on a contract (FRAUDs, supra, are CONTRACTS under the law merchant) to which he is NOT

a VOLUNTARY party . . . the law merchant is harsh – but it merely enforces MUTUAL agreements." (Swanson v. Fuline, 248 F Supp 364; 31 ALR 246 et seqq., etc.) which FRAUDs are the sole CAUSE of substantive INFLATION – as robs me of my property, and which are otherwise unlawful as affects me and mine.

CERTIFICATE OF SERVICE

17. I, the undersigned verify that I have served the ORIGINAL and copies of this Instrument to the Addressees as herein indicated, and in addition to those who merit copies as Actual/Constructive NOTICE of the express/implied substantive issues herein addressed – as respects their DUTIES to me, DUTIES to Perform against the government and agents thereof, and their LIABILITIES upon failure to observe said duties and LAW and SANCTIONS which shall be imposed against them – by US Prepaid Certified Mail:

ORIGINAL: X SECRETARY OF TREASURY and US ATTORNEY GENERAL and IRS COMMISSIONER, C/O SECRETARY OF TREASURY, Wa. D.C.
Certified Mail No. P31 081 7274

COPIES: ☐ US ATTORNEY GENERAL, Wa. D.C.,

Certified Mail No. _____

☒ COMMISSIONER OF INTERNAL REVENUE

SERVICE, Wa. D.C. Cert. Mail No. P31 081 7277

☐ US Attorney, Name: _____ Address: _____

(Only in case of pending/probable CRIMINAL

prosecution, Cert. Mail No. _____

☐ IRS Counsel, Name: _____ Address: _____

(Only in case of (1) 2039 Summons Baloney, or

(2) "90 Day Letter" Baloney, Cert. Mail No. ____

☒ IRS Agents Causing the problem as extortionists,

defrauders, conspirators, thieves, bandits, etc. (see

herein) Names: Dennis Raible & Thomas Cavanaugh

Address: IRS Office P.O. Box 466, Camden, NJ

08101 Cert. Mail No. P31 081 7275

☐ EMPLOYER, Name: _____Address: _____

(Only in case of withholding, or 2039 Summons

Baloney, etc.) Cert. Mail No. _____

☐ US TAX COURT, 400 2d St. N.W. Wa. D.C. 20217.

c/o CHIEF JUDGE (NOTE, This Instrument is

NOT Intended to be a USTC "Petition, and is

Intended only as NOTICE to USTC and Judges

thereof of ABSENCE of Jurisdiction issues. (Only in case of receipt of "90 day letter" and related baloney

Cert. Mail No. _____

- ☐ HONORABLE GRAND JURY, c/o GRAND JURY FOREMAN only,

  Name: _____ Address _____

  only in case of actual/probable GJ investigation; as NOTICE of absence of Jurisdiction issue and LIABILITIES for operating absent jurisdiction due to resultant damages to me/mine.

- ☐ US Marshal, Wa. D.C., Cert. Mail No.

  _____

- ☐ DEPUTY US MARSHAL, Address:

  _____ Cert. Mail No. _____

  (Only in case of pending/probable Criminal Prosecution, or siezure of property, etc.

- ☐ COUNTY SHERIFF, Address: _____

  Cert. Mail No. _____

- ☐ CHIEF OF POLICE, Address: _____

  Cert. Mail No. _____

  (As CAVEAT not to proceed/assist IRS under color of law (see 42 USC 1983 etc.) Cert. Mail No. _____

- ☐ 2039 SUMMONS Recipient;

  Name: _____ Address: _____

  (See proper estoppel procedure, 26 USC 7601-7610 and Author's material on sub.) Recipient should challenge IRS Jurisdiction. Recipient is WARNED NOT TO COMPLY (see Craig v. Boren, where recipient best prosecute my rights to be free from imposition of alien jurisdiction (infra NOTE***) Cert. Mail No. _____

- ☐ US POST MASTER GENERAL, Wa. D.C. Certified Mail No. _____ ___

  (As NOTICE that the Secretary of Treas./Commr. IRS, et al. are using the mails for purposes of FRAUD, etc.)

- ☐ FBI (Federal Bureau of Investigation) Wa. D.C. Cert. Mail No. _____
- ☐ FBI (local) Address: _____ Cert. Mail No. _____ (As NOTICE that Sec. Treas./CIR et al. outside of jurisdiction, therefore IMPERSONATING a Federal Officer, FRAUD CONSPIRACY, EXTORTION, RACKETEERING for Federal Reserve Corporation Gangsters, Theft, Interstate Crimes, etc.)
- ☐ ADMINISTRATIVE OFFICE OF UNITED STATES COURTS (see 28 USC 601 et seqq.), Wa. D.C. Cert. Mail No. _____
- ☐ FEDERAL JUDICIAL CENTER BOARD, Wa. D.C. (see 28 USC 620 et seqq.) Cert. Mail No. _____
- ☒ DISTRICT DIRECTOR IRS, CORNELIUS COLEMAN, P.O. Box 270, Newark, NJ 07102. Cert. Mail No. P31 081 7276

*** NOTE: Where substantive interests of B are affected by prosecution/attack against A; A can/should (in this case) prosecute the rights of B (eg. Craig v. Boren, 429 US 190 (1976); Carey v. PSI, 431 US 678 (1977); Eisenstadt v. Baird, 405 US 438 (1972); Doe v. Bolton, 410 US 179 (1973); PPCM v. Danforth, 428 US 52 (1976) etc.) You had better do a good job of protecting me. I hold the author or distributor of this material NOT liable to me, as NOT prejudicing me – as having given me NOTICE up front that same may be in error, and that I have studied the points/authorities/law/procedure/facts/form etc., and find that for my purposes all comports with LAW as affects me or mine. I know that one who knows much about Administrative Law is W. P. Mann at Box 715 St. George, Utah 84770, 801-673-6649 and I feel free to call him at any time and shall remit any reasonable fee for his consultation as he shall require – and I file this Instrument only on my own conscience – and on no other cause; and I know that all governments or agents thereof would like to get rid of Mr. Mann for he is the nemesis of UNLAWFUL GOVERNMENT; and I know that this Instrument is available only through W. Mann, to "associate editors" who have filled out

applications for same and have otherwise performed under and executed a contract per documents filed with the Washington County Recorder, Utah, and may not be misused nor abused under any circumstance, and that this material may be erroneous in form or substance as a matter of CAVEAT; and I know that this is the SHORT form – and that it would be more effective if I obtained the LONG form and associated materials, and dealt with you and the same as I feel must needs be as a matter of my conscience; and that the participation fee for this material is (1) $50 no less and no more, and (2) $150 within 30 days of date of application notarization, upon which payment the Long form shall be put in my possession, for which I become only an ASSOCIATE EDITOR, for purposes only of EDITING unto perfection, prior to final and ultimate PUBLICATION; that this material is NOT published and remains the property of the true Author – I having no other right to or in said material. Holder assumes risks and liabilities for any use other than for mere EDITING purposes; and that Mr. Mann object to use of FRAUDs, and accepts only Cashier's Checks or Postal money Orders or cash only under economic duress and other validating and invalidating causes.

DEMAND FOR REMEDY AND RELIEF

18. I DEMAND that you immediately grant and order the following REMEDY and RELIEF:

A. That you, your agency and agents immediately cease and decist in all actions against me at the administrative, judicial and private levels – and that any and all status quo ante be restored – including the clearing of my name publicly, removal of liens, return of property, money, accounts, credits, records, equities, with interest and penalties; rescinding of any "90 day letters" & stipulations to withdrawl from 'tax court' cases, and other nullification of "statutory deficiency notices" in force and effect; cessation of any and all investigations about me or mine or my family and our property, interests or endeavors; recision of any and all civil or criminal prosecutions against me at any level (administrative or judicial or other, etc.); cessation of any and all administrative or judicial level "enforcement" actions against me or mine or us; and

B. Grant and order that any and all other Administrative Remedies, protective orders, inter/intra agency remedies be effected – which are appropriate as a matter of justice, right, order, law, equity, etc., including release if I am in custody;

and

D. Order that I shall be forthwith released as a matter of administrative HABEAS CORPUS if I am incarcerated or otherwise in actual or quasi-custody, and that in any event any conviction of a violation of a US Revenue Law be Reversed.

VERIFICATION

I, the undersigned under pains and penalties of perjury affirm that all statements herein are true and correct in entirety, to the best of my knowledge and belief and upon information, and that where more than one signature appears, I am appearing only SEVERALLY and NOT in any combination, for I have never entered into any combination of two or more persons knowingly nor intentionally – which combination could jeopardize or affect or diminish my common law Rights and IMMUNITIES; the "appearance" (supra) of any such combination being only mere form not indicative of substance, and in any event I am Appearing SPECIALLY, not generally.

_____ 11/4/81

DEMANDANT Complainant Date

JURAT: I, Notary Public for the State of New Jersey residing at Camden County, witness that on this day, the signator(s) hereto, known to me to be same, did appear personally before me, and upon oath did execute the above signature(s). Sworn and Subscribed, County of Camden, State of New Jersey. My Commission Expires _____

Signature: Joseph A. Kiefer

Date November 4, 1981

SUPPLEMENTAL POINTS AND AUTHORITIES

Where jurisdictional facts are ~raised, the Courts can NOT summarily support acts of agency (NY v. US, 377 F Supp. 150, 344 F Supp 929 (1972), particularly where "confiscation of property" is alleged (Convoy v. US, 200 F Supp 10, affd. 382 US 371 (1961); as findings of fact which run to JURISDICTION, found by agency are NOT conclusive on courts (Cox v. US, 157 F2d 787, affd. 332 US 442, 333 US 830 (1946); Utah Mining v. US, 339 F2d 606, affd./rev. in part og. 384 US 394 (1964); for an agency may NOT "bootstrap" itself into an area in which it has NO jurisdiction (US v. Seatrain, 411 US 726 (1973), nor where unsanctioned by law or in conflict with judicial decisions (US v. Alkali,

86 F Supp 59 (1949), nor where the initial interpretation of law was erroneous or beyond its authority in the first place (RR v. US, 267 F Supp 619 (1967); US v. Fritz, 89 F Supp 772 (1950) – even though administrative body has power to determine whether it has jurisdiction over a person or subject matter (Mc Devitt v. Gunn, 182 F Supp 335) either sua-sponte (eg. assertion of jurisdiction) or upon written challenge as in this case (5 USC 101-559) PRIOR to any further administrative or judicial acts planned or in process against me can occur or be sustained for statutory or constitutional rights and immunities can not be taken away by mere administrative fiat (Armindariz v. Hershey 295 F Supp 1351, appeal dism. 413 F2d 1006 (1969); for where administrators violate regulations and rules of an agency, it constitutes violation of the statute itself (Jeffries v. Olesen, 121 F Supp 463 (1954) – even where this practice of extortion and terror by the IRS et al. has occurred, for long adherence to an improper rule or practice does NOT give US agency vested right to continue such adhereince/practice (Flotill v. US, 358 F2d 224, rev. o.g. 389 US 179 (1966), for it is a denial of due process if an agency fails/refuses to obey its own governing rules and statutes (US v. Capar, 372 F Supp 609 (1974) and

where the Treasury Department has not followed "rule making" procedures (eg. 5 USC 553 . . .), and clearly dealt with my common law immunity to and right to be free from Direct Taxation/Regulation, affording "due process of law marking" (NOTICE and OPPORTUNITY to be heard), failure to file a return can NOT be the basis for a criminal prosecution (US v. Vail, 252 F Supp 823 (66) and, of course, the Secretary of Treasury et al – has not complied with 5 USC 553 with respect to my personal immunity to said Direct taxation and associated regulation (eg. duties, obligations, liabilities, sanctions imposed by the Sec. Treas. et al.). Where agency action which is taken to promote the public good (revenue, etc. in this case), must be founded upon the proper substantitive law and procedural (eg. 5 USC 553, supra) basis – rather than on mere good intention, personal insight, prejudice or predication (Duke v. US, 382 F Supp 362, affd, in part 539 F2d 220 (1974) remembering that mere good faith assertions of jurisdiction have been ABOLISHED in 1980 (Owens v. City of Independence, 100 SCt 1398, an administrative law case), and where administrative acts/rules involving penalty/forfeiture, that law/rule must be strictly construed (250 F supp 759, rev. o.g. US v. SRR, 380 F2d 49 (1966)

and against the IRS/Sec. Treas. (Spreckles v. Mc. Clain, 192 US 397; Miller v. Gearin, 258 F2d 225).

Defendant's Name: Jack B. Karlin

Address: 1006 Roumfort Avenue

Cherry Hill, New Jersey 08034

ALL Responses Must be in Writing [1]

No Telephone Calls accepted

In The: INTERNAL REVENUE SERVICE

(United States Treasury)

At The: Administrative "Quasi-Judicial" Level

To: UNITED STATES OF AMERICA and

PRESIDENT, USA and SECRETARY OF THE

TREASURY, USA and COMMISSIONER OF

INTERNAL REVENUE, USA et al.

c/o SECRETARY of the TREASURY, USA

Washington, D.C. 20222

Certified Mail No. P31 081 7274*[2]

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1. All responses to this Instrument and related material shall be over the Signature only of an Agent who represents the "institution" of the United States et al. as above shown. Use herein of "CIR", "IRS" and related abbreviations and terms shall be construed to mean the said "institution" (see US v. La Salle Bank, 437 US 298, Squire v. Capoeman, 351 US 1 for definition of "institution" used herein.)

2. *cc: Agents causing the problem: Dennis Raible; Thomas Cavanaugh
Certified Mail No. P31 081 7275

JACK B. KARLIN Demandant, v. The United States of America and President of the United States and Secretary of the Treasury, USA and Commissioner of Internal Revenue, USA et al. Violators of the Law	Verified COMPLAINT and DEMAND for ADMINISTRATIVE SUMMARY JUDGMENT[3] or DEFAULT JUDGMENT Docket No. _____ (Please Assign an Administrative Case Docket No.) Findings of Fact and Conclusions of LAW and Final Orders DEMANDED in all express and implied matters and questions. Points and Authorities in the Text (supplemented by Appendices) This is a SPECIAL appearance only to challenge and deny

3. In the event that Administrative DEMANDS and Law Briefs have been filed with the Secretary of Treasury etsal. in the past, this page and the substance thereon amends and otherwise modifies the said material, the same to become an Administrative DEMAND FOR SUMMARY JUDGMENT. This and all related material raises NO new substantive issues or questions, thus your failure to materially, substantively and timely respond in the past is fatal to your cause and canNOT be perfected by a response addressed to the substance herein and Summary Judgment must be granted in my favor in any event, or Default Judgment.

) JURISDICTION [4] as will
) be ALL related appearances.

INTRODUCTION

Burden Of PROOF On The IRS

1. Comes now the DEMANDANT [5] **[6] before this honorable Administrative Tribunal – by means of this Instrument, a verified [7] DEMAND, demanding that the IRS [8] affirmatively and positively plead and PROVE JURISDICTION, as is its BURDEN under 5 USC 559 s. 2 [9], 5 USC 556 (d) [10], that the IRS, as an

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4. See ADMINISTRATIVE HABEAS CORPUS, p. 17, pr. 63, footnote 1

5. This Instrument is a DEMAND, but for purposes of recognition, and for descriptive purposes only, it may be considered a "petition", "request", "motion", or like instrument contemplated or intended by Congress in Title 5 US Code (hereinafter USC) Section 555(e)

6. **Brackets: [ ] define Footnotes herein (e.g. footnote [5]).

7. acting as a verified statement of fact, evidence in se.

8. (means Respondent's et al.) see note 1, s. 2 above.

9. s. 2 means sentence 2 of Section 559.

10. see Concrete Materials Co. v. FTC, 189 F2d 359 (7 CA 1951)

"institution" [1] has jurisdiction over his PERSON, property, interests and endeavors (SUBJECT MATTER) as is required by law express and implied in Maine v. Thiboutot, 100 SCt. 2502 dis. op., and that class of cases [2]; and

2. That this Tribunal order the IRS [3], as an "institution" [4], to affirmatively and positively plead and prove the said and complained-of jurisdiction to exist, and may otherwise lawfully and properly apply that jurisdiction to Damandant, Objections herein express and implied thereto notwithstanding. Maine v. Thiboutot, 100 SCt. 2502. dis. op., holds that once challenged, the burden of proof of jurisdiction rests with the IRS (supra), by ordering the IRS to produce on

1. see n. 1 above, "institution", wherever this term is used.

2. see law express and implied in the class of cases represented by Albrect v. US, 273 US 1 (1827); Bialac v. Harsh, (CA 9 1972) 463 F2d 1185, cert. den. (1973) 409 US 1060, 93 SCt. 558, 34 LEd2 512, reh. den. 410 US 948, 93 SCt. 1355, 35 LEd2 615

3. and the United States of America et al.

4. See "institutions" as express and implied in US v. La Salle Bank, 98 SCt. 2357, Squire v. Capoeman, 351 US 1.

the record, evidence of facts tending to prove Jurisdictional Facts as Ultimate facts – which shall prove said jurisdiction – and to order that any other remedy and relief as is expressly and impliedly herein demanded and as Justice shall otherwise demand – shall be granted without equivocation.

GRAVEMEN

The Problem

IRS Lawlessness

3. The United States of America in its governmental or proprietary or other existence or personage, or the Secretary of the Treasury thereof, the Commissioner of Internal Revenue, the Internal Revenue Service or agents and hirelings, or franchisees thereof have UNLAWFULLY, severally, or in combination asserted or are asserting or are about to assert a JURISDICTION or Jurisdictions over the Demandant, his PERSON, property, interests and endeavors (SUBJECT MATTER) – from which Demandant is otherwise IMMUNE, and which jurisdiction, in this case, DOES NOT EXIST, and to which Demandant objects, denying said Jurisdiction.

This Attack

4. Demandant's challenge to and denial of and attack upon the herein complained-of jurisdiction of the IRS, as a

matter of LAW, is proper [5 USC 558(b), 5 USC 554(b)(2), 5 USC 706(2)(c) and as implied in other provisions of 5 USC 706 and 5 USC general].

Demandant's Claim

5. Demandant claims that the IRS has NO jurisdiction over Demandant as above described – nor such jurisdiction sufficient to make Demandant the OBJECT Of, nor SUBJECT to, nor otherwise Bound by US Taxing Power as the IRS is applying same in this case – which would require Demandant to ACT or FORBEAR TO ACT including, but not limited to, (1) provide information; (2) file a return; (3) pay a tax; (4) collect a tax; or (5) require information from third parties - regarding Demandant by 26 USC 7601 et seqq. "summons" (Form 2039) etc.; or (6) to determine that a fraudulent statement, etc., was made on any return; or (7) that a fraudulent statement was made on any W-4 Form; or (8) that Demandant et al. has attempted to or actually has interfered with the revenue laws of the US; or (9) such other violation or "sanction" attaching to Federal Tax Law by mere means as explained in US v. Grimaud, 220 US

506 [1].

Burden Of Proof Restated

6. The IRS is or appears to be the entity first asserting jurisdiction [2] and therefore – for that order or rule [3] to be sustained, the IRS or the complained-of agents must plead and prove that the jurisdiction does in fact exist (5 USC 559, s. 2; 5 USC 556 (d); Concrete Materials Co. v. FTC[4], and authorities at Footnotes; supra).

1. All citations herein of cases and authorities are intended and shall be construed and otherwise deemed to be as may be grammatically correct – preceded by the statement "as per", "see", or "Law express and implied in the classes of authorities represented by:"

2. Evidence of the said assertion are the attached documents received from the IRS as copies thereof, and as declared and under oath described in Appendix I, Evidence of Respondent's Claim, p. 26 of the said Appendix. Copies of above said IRS documents shall constitute EXHIBIT G, if attached. List items here:

3. The fact finders, or examiners and administrative judges, or IRS general in their/its Administrative (Quasi-legislative) or "quasi-judicial" capacity or otherwise, in imposing "sanctions" on Demandant has in effect issued and ORDER or RULE de facto/ipso facto – which has within it implied, the question of JURISDICTION as having been determined finally thereby – sufficient to require proof thereof – as the burden is on the IRS (supra), see Bock v. SBPC, 586 P2d 1173, (1978); DOE v. Kirkland, 523 P2d 1181 (1974).

4. 189 F2d 359

Proof Required

7. Demandant demands the IRS [1] (1) PROVE that is has jurisdiction by pleading substantive "Nexus" and "telic relationships" required to sustain Federal legislation —o r legislative acts and administrative acts thereunder — whether adjudicatory or legislative in nature, or as otherwise have been, are or may be applied in this case; and (2) PROVE that the necessary condition precedent "rational basis" exists in the form of FACTS (jurisdictional facts) to prove Jurisdiction, and (3) PROVE otherwise as is required by law that the IRS has jurisdiction at the administrative levels (e.g. "primary jurisdiction").

Denial of Essential Justice

8. If the IRS [2] FAILS or REFUSES to so prove that the Jurisdiction exists, or this Tribunal refuses or denies to order the IRS to so prove jurisdiction, this will result in or constitute

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1. pr. 7 & 8 etc. "IRS" et al. used herein means United States of America.

2. ibid.

DENIAL OF ESSENTIAL JUSTICE [1] to Demandant, and will DENY Due Process and Equal Protection of Law to Demandant, and will otherwise result in irreparable damage to Demandant et al., [2] which to the contrary, the prima facie PURPOSE of Title 5 USC being the PRESERVATION of private rights [5 USC 572; 5 USC 551 (10)(B), (C)] , and to prevent Government (IRS) etc. from evading the law (Brannan v. Stark, 341 US 908) and to INFORM private parties of thei RIGHTS and HOW TO PROTECT THEM (Wong Yang Sung v. Mc Grath, 339 US 33, 908) which is a mere restatement of the common las; "The sole purpose of Government is the protection of private rights" (Wynehamer v. People, 13 NY 378), Government thus being mere form and mere proeedure with littel or no substance.

Required Content of Response

9. The IRS is required as a matter of LAW to "promptly"

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1. See review of Hurtado v. Cal. in Jayson/Small Const. of USA, Int. & Analysis, USGPO, 92 Cong 1973 Ed., p. 1313; 1969 Ed., p. 1084 on effect of denial of "essential justice" (Hurtado v. Cal., 110 US 516). Although the 14th Amendment appears to apply only to the states as might be said also of 42 USC 1983, 1985, 1986, 1994, 1981, 1982 etc., the cases developed thereunder enunciate a Common Law which applies to the Federal Government and United States and agents thereof as well.

2. Demandant's Rights, Immunities, Life, Liberty, Property, Family, and substantive Common Law relationships will be so damaged.

[5 USC 555(e), 5 USC 555(b) s. 4] respond to this Demand – and that response must be not only timely, but material and substantive [5 USC 557; 5 USC 554 (b) (1), (2), (3)]; and a DENIAL hereof must likewise be prompt and explained in detail, giving authorities therefore [5 USC 554, supra, 5 USC 555(e)].

IRS Actions Otherwise Unlawful

10. Demandant herewith and hereby complains of and demands the cessation of complained-of acts, (assertion and enforcement of nonexistant Jurisdiction) and demands other Remedy and Relief express and implied herein – due to the said and compleined-of acts-and-associated assertion of Jurisdiction which violate Demandant's Rights and Immunities as constituting one or more violations express and implied in 5 USC 706 and 26 USC 7214, 18 USC 872, 18 USC 891, 18 USC 1001, etc, as is futher explained in the Demand For Remedy And Relief in Appendix I [1] attached hereto – each

1. The attached Appendix I & II and any Appendix or other instrument tendered hereafter are by reference adopted as a necessary and fully operative part hereof with full force and effect as if set forth fully and at length hereinat; and this Instrument andthe said attachments shall be construed in pari materia one with the other, and in event of inconsistency, Demandant retains right to clarify and explain as must needs be–in writing by appendix hereto. Failure to timely object to such inconsistencies shall be deemed waiver of right to object.

operating as a separate count, or in any effective combination as law may provide.

Sanctions

11. All herein expressly and impliedly complained-of Acts by the IRS have, do now, and or shall with reasonable likelihood – result in "sanctions" [see 5 USC 551 (10) et seqq.] in the nature of civil and criminal sanctions – which are mere proprietary attachments and are NOT "substantive" criminal law (see US v. Grimaud, 220 US 506) – which "sanctions" are PROHIBITED – if NOT "within the JURISDICTION granted to the" IRS or agents thereof [5 USC 558 (b), 5 USC 701 (b) (2), 5 USC 555 (c), [1] and are Additionally PROHIBITED if the whole record does NOT Have upon it all the supporting intelligence and facts (rational basis and JURISDICTIONAL Facts, supra) to support the sanctions – not excluding FULL PROOF of jurisdiction (5 USC 556 (d), s. 3).

12. Therefore, absent affirmative and positive pleading and proof of IRS Jurisdiction, by the IRS, before this Tribunal, the same is prima facie or reasonable evidence that irreparable

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1. see "delegation" at 5 USC 302 (b), etc.

injury and damage has occurred, is occurring – or is likely to occur – against which Demandant must be protected, the Question of Jurisdiction having been First implicitly brought up by the IRS – by its actions and assertions of Jurisdition, the BURDEN OF PROOF thus and otherwise (supra) being upon the IRS.

13. Therefore, this Tribunal must order the IRS to so plead and prove its jurisdiction as applied in this case, with no equivocation, and upon the RECORD, at hearings:

Hearings, Adjudications, Rules, Orders

14. Demandant demands that in the event this Demand and Complaint canNOT be responded to or granted or such orders as demanded herein – NOT be issued – absent a formal HEARING or hearings [1] on evidence, [2] that such hearings be scheduled as herein provided for, and that Demandant be so informed as to such need, timely, clearly, distinctly, and

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1. see as may apply, 5 USC 552 et seqq. (proceedings); 5 USC 553 (rule making); 5 USC 554 (adjudications); 5 USC 552 (ancillary matters); 5 USC 556 (hearings, powers, duties, burden of proof, record, basis of decision); 5 USC 557 (initial decisions, conclusiveness, review by agency, submissions by parties, contents of decisions, record), etc.

2. Right to add footnote material reserved in all cases, as is right to expand and supplement the material herein and to clarify same, and to do so with additional affidavits, appendicies, etc.

NONEVASIVELY, and likewise receive an explanation as to what must be done – prior to the GRANTING of said Remedy and Relief herein requested on the merits – in order that Demandant may fulfill the conditions precedent to that remedy and relief.

15. Demandant hereby gives permission by stipulation – in event only of Government's answer/response (as required herein) to this Demand – to schedule an informal hearing where upon Demandant can view and question Government's evidence of law and fact which Government offers or may later offer in a FORMAL hearing in its effort to prove the ultimate Jurisdictional Facts which prove jurisdiction – contradicting this Complaint and disproving Demandant's evidence attached hereto (Exhibits A, B, C, D, E and F, as may apply, etc., and Exhibit G, if relevant) [1].

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1. Exhibit A: Operates as a DENIAL OF VOLUNTARY AND INTENTIONAL USE AND BENEFIT OF FEDERAL DEBT AND NEGOTIABLE INSTRUMENTS, ETC.
   B: Denial of State Created Franchises
   C: Operates as a Denial of Voluntary or Intentional Party to Social Security Programs and Benefits
   D: Same as above as confirmation thereof, broading scope of denial
   E: Operates as a W-4 modifier if applicable (retrospective)
   F: Same as E (current/prospective)

16. Said hearing and all subsequent related or unrelated FORMAL and informal hearings must be held NO earlier than ninety (90) days [1] after date of above and otherwise herein said notice issued to Demandant of such hearing, date and notice of the purpose, and subjects/objects of said hearing, and notice of the names and offices of individual agents who shall be assigned as the "fact finders", "examiners" and "administrative law judges" and who will "observe", be called to be "witnesses", and their intended testimony, and the object and subject thereof, etc.; right to object thereto being retained, the sole purpose of these hearings to be the proof of jurisdiction as herein discussed – and to the contrary of Demandant's allegations and averments.

17. Damandant demands that the CIR provide a schedule or list of the following: hearings and other process required by statute to have been and which must be executed and exhausted – as condition precedent to the granting or denying on the merits – the Remedy and Relief sought by Demandant.

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1. allowing for DISCOVERY [5 USC 552, 552 (a), 552 (b), etc. -- preventing unnecessary and time consuming and confusing motions for enlargements of time–as will obviously be needed in this case.

Hearings Limited To Jurisdiction

18. Said hearing and process (notice, discovery [1], etc.) shall be LIMITED in scope to establishing and disproving jurisdiction and thus to facts tending to prove or disprove jurisdictional facts. Mere adjudicatory facts will NOT be addressed by either party. Timely objection of substantive and material character and nature will be entertained – which address this or any provision of this Demand – subject, however to other provisions of this Instrument – of course (assuming a written response hereto as herein defined).

Counsel

19. Demandant demands right to counsel [5 USC 500 (d) (1); 5 USC 555 (b)s. [2] 2 [3] – as defined expressly and impliedly in the 1789 US Statutes At Large, Section 35 – which differentiates and distinguishes among and between "counsel", "attorney"/"lawyer" (governmentally sanctioned representatives) and one appearing in PRO PER, 5 USC 555 (b) s. 2, 4 and

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1. see 5 USC 552, 5 USC 552 (a), 5 USC 552 (b), 5 USC 554, 5 USC 551 (7), etc.

2. "s." means sentence [e.g. sentence 2 of 5 USC 555 (b)]

3. see 5 USC 555 (b) s. 5

28 USC 1654 [1] to the contrary NOTWITHSTANDING, the purposefully mongrelized code being NOT the law (Maine v. Thiboutot, 100 SCt. 2502 dis. op.). Demandant shall have his own form of "counsel" and administrative assistants, tape recorders, photographers, witnesses and expert witnesses, etc.

20. This shall apply to any "court" (sic) to which this case may be taken – for the "courts" (US DC etc.) cease at that moment to be Article III (US Constitution) courts – and become mere extentions (though for superior reviewing purposes) of the IRS – the "judges" (sic) thereof likewise immediately becoming mere IRS "clerks" [see Kenneth Culp Davis. ADMINISTRATIVE LAW, CTP, Wests, 1965, p. 12 (5), for review (appellate) purposes – also applying 28 USC 1652, 28 USC 2072]. Demandant depends also on US v. Scott, 521 F2d 1188, dis. op. [2]

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1. 28 USC 1654, which purports to be a codification (re-statement) of the generic Statutes At Large (cited) is in fact a purposeful mis-statement intended to mislead the courts, judges, and innocent victim litigants (see US v. Scott, 521 F2d 1188 Dissenting opinion)

2. The dissenting and explanatory opinion is most understandable in light of material revealed under "counsel" of this Instrument. (See US v. Anderson 584 F2d 369).

Ex Parte Communications

21. Demandant objects to and PROHIBITS "ex parte communications" [1] in this and all related cases, as are otherwise addressed but not unequivocally authorized in 5 USC 557 (c) (3) (A), (B), (C); 5 USC 551 (14) – as denial of Due Process and otherwise unlawful and as contradictory to other provisions of law – and denying substantive and procedural DUE PROCESS in this case. Demandant demands that all such communications prior and henceforth, if they did or do occur, be immediately revealed to Demandant as to nature and substance and Form and that the practice be forthwith terminated in this case – in any event.

Law of Agency

22. Demandant is merely, but Rightfully, demanding that the rules and principles and law of agency be enforced. This law is immutable by long and considered understanding by jurists in the decisions so as NOT to be questionable. Among the first principles of agency is that he who asserts agency, must prove agency. Title 5 recognized this by stating:

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1. See latter ¼ transcript Cooper v. US v. Dixie State Bank, C-80-0013-W (DC U 1980)

"A sanction [1] may NOT be imposed . . . except within jurisdiction DELEGATED to the agency . . ." (emphasis added) 5 USC 558 (b)

and:

"The reviewing court (or agency division) shall . . . hold unlawful and set aside agency action, findings and conclusions found to be . . . in excess of statutory JURISDICTION, authority, limitations, or short of statutory right;" (emphasis added) 5 USC 706 (2) (C)

23. There is necessarily implied in "agency" the factor of JURISDICTION – without which there is no agency. Therefore, absent the necessary element of jurisdictional proof, agency is NOT and canNOT be proved, nor enforced, nor otherwise said to exist.

24. The IRS/United States, as are applying their jurisdiction to Demandant, canNOT withstand the scrutiny of any applicable LAW in any Article III court, and if the same shall directly or indirectly assert to the contrary, Demandant puts them to the proof thereof.

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1. "sanction" defined at 5 USC 551 (10) et seqq. (see US v. Grimaud, 220 US 506).

IRS's Inquisitorial Power

25. The power of the IRS as an Administrative Agency derives solely from Congressional power DELEGATED thereby to the IRS et al., Congress canNOT delegate power to an agency which it does NOT have itself (see law of agency, contract, etc.). Congress has NO power (NO Jurisdiction) to investigate into personal and private affairs. [1]

> " . . . that neither house of Congress possesses a general power of making INQUIRY into the private affairs of the individual; that the power actually possessed is limited to inquiries relating to matters of which the particular house has "JURISDICTION" and in respect of which it rightfully may take other action; [2] that if the inquiry relates to "a matter wherein relief or redress could be had only by a judicial proceeding"

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1. This class of authority and prohibition has NEVER been overruled as displaced by any on-point cases nor by statute supported by cases.

2. However, Congress may NOT "take other action" where Demandant's substantive Rights and Immunities shall be thereby abrogated (Miranda v. Az., 380 US 436) as is the, therefore, unlawful effect in this case of administrative application of US Revenue/Taxation statutes, obligations and liabilities to Demandant.

it is NOT within the range of this power, but must be left to the courts. [1] conformably to the Constitutional separation of governmental powers; and that for the purpose of determining the essential character (substance) of the inquiry — recourse must be had to the resolution or order [2] under which it is made". (emphasis added)

McGrain v. Daugherty, 273 US 135, 174-175 (1927)

" . .. there is NO Congressional power to expose for the sake of exposure".

Watkins v. US, 354 US 178, 77 SCt. 1173, 1 LEd 2d 1273 (1957) [3]

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1. However, where NO administrative Jurisdiction over subject matter exists, the said jurisdiction canNOT be created by the Courts [Bialac v. Harsh, (9cA) 463 F2d 1185, 409 US 1060, 410 US 948 (1972-73)].

2. In this case, a mere Administrative Demand by the USA/IRS et al.— without any substance what-so-ever, there having been NO pleading nor PROOF of Jurisdiction.

3. see US v. Rumely, 345 US 41 (1953), Gojack v. US, 384 US 702 (1966), Tenney v. Brandhove, 341 US 367, 377-78, (1951), Hampton v. Mow Sun Wong, 426 US 88 (1976), see "due process of law making" in Vergara v. Hampton, 581 F2d 1281 (CA7 1978) affirming Hampton v. Wong, Delaware v. Weeks, 430 US 73, 98 n. 11 (1977), [illegible] Nebr LR 197, City of Eastlake v. Forest City Co., 426 US 668, 680 (1976), Califano v. Goldfarb, 430 US 199, 217 (1977) and dissenting opinions therein explanatory. Broad inquisitorial powers being sustained only against state creatures (corporations, quasi-corporate entities and NOT Demandant) of great public interest (US v. Service Mens Fund, 421 US 491, 503-507, House Res. 89, 91st Cong. 1st Sess. (1969), see Const. of USA Int. & Analy., Jason/Small, 1972/3 p. 83 et seqq.

Bill of Attainder/Pains and Penalties

26. Absent common law or other Jurisdiction over the Demandant, the IRS's activity as herein expressly and impliedly objected to, denied and challenged as unlawful—also operates as a BILL OF PAINS AND PENALTIES which is PROHIBITED by the US Constitution at I:9:3 and I:10:1 [1] and the Due Process provisions express and implied in all American Jurisprudence and the Magna Carta and English Liberties, and now in the substantive due process provisions of the cases, and "Due Process of law-making".

(paragraphs 27 through 50 reserved [2]

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1. US Constitution, Article I, Section 9, Clause 3 herein abbreviated thusly.

2. (pages 8 through 14 reserved)

(RESERVED)

Timeliness/Due Process

51. Demandant, under 5 USC 555(e), 5 USC 554(b) (3), 5 USC 557 and "burden of proof" citations herein—requires TIMELY ANSWER/RESPONSE to this Demand, and the same is to be mailed via Certified Mail, return receipt requested—within twenty (20) days of receipt of this Demand. A ten (10) day extension shall be automatically granted—if within the first 20 day period the IRS shall, in writing [1], request the same.

52. In the event the above time period—is by the "institution" of the IRS, determined NOT to afford Due Process —Demandant demands that within the above specified time periods—the "institution" of the IRS inform [2] Demandant as to what period is required by the said "institution"—or as is required by law—which can be said to afford Due Process in this matter, and give specific citations as authority therefore—or reasonable analogy shall be accepted as sufficient authority.

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1. Such answer/response must be over the signature of an agent of the CIR/Secretary Treasury who can commit the "institutions" (supra) of the United States, the Treasury Department, the Secretary of Treasury and the Internal Revenue Service, in this matter/case.

2. Same as n. 1 above. All responses and objections to this Instrument are included.

53. Failure to Respond in a Timely [1] fashion as herein defined expressly and impliedly shall be deemed waiver of right to respond and object—provisions of 26 CFR and IR Regs., IR Manuals and the like to the contrary NOTWITHSTANDING (Demandant is not subject to such extraneous materials—for he is NOT within the Jurisdiction of the IRS et al., per arguments herein and proof attached etc.).

54. In the event that a timely, substantive, material response is NOT received from the Respondent, Demandant demands a SUMMARY JUDGMENT on the merits, or, in the alternative, a DEFAULT JUDGMENT at the Administrative level. [2]

55. Federal Taxes, unlike state taxes, are DEBTS (Perry v. Washburn, 20 Cal. 318, Lane County v. Ore., 7 Wall 71, sustained in Julliard v. Greenman, 110 US 421, sustained in

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1. Timely and otherwise as provided for in this Instrument as to substance and materiality and non-evasiveness etc., as express and implied herein.

2. K. C. Davis, ADMINISTRATIVE LAW TREATISE, indicates that Administrative Summary Judgment/Default Judgment is proper and should granted to prevent needless vexatious litigation.

every major "money issue" [1] ruling to date)—which DEBT arises out of Franchises granted by STATES (Flint v. Stone Tracy, 220 US 107, Brushaber v. UP, 240 US 1, etc.)—or by the Federal Government (Squire v. Capoeman, 351 US 1)—but are not based on Contract. A form of federal "quasi-contract" may be and probably is involved however—based on a federal money or other or like involvement.

56. Demandant is NOT in any way enfranchised by any state or federal "governmental" or "proprietary" power or interest or law (see Exhibits A; B; C; D; E/F; H), which Exhibits constitute Proof to the Contrary of the assertions of the agents of the United States in this case—whether overt or inferred by acts (assertion or jurisdiction, etc.)—the burden of proof (supra)

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1. This and attached and related material and Instruments shall NOT be construed—and are NOT Intended to be "money issue" arguments. It is admitted that the Federal Government can require objects of federal taxation to use and pay in any lawful Federal Money (Lane Cny. v. Ore., 7 Wall 71, etc.). The payment of fines, bails, fees, costs, etc. may be at question, however, for that category does arise out of contract (court issued specialty in the form of a judgment). However, if that is to be an issue in this case, it will be raised only by Appendix hereto. Appendix I arguments shall NOT be construed as "money issue" arguments and are NOT so intended by the Demandant.

as may apply to Demandant having been met [1] – the burden of proof (supra) thusly having been SHIFTED to the United States and its agents as herein expressly and impliedly discussed and demanded herein.

57. If it be determined openly (by notice to Demandant) or covertly (by administratively or judicially noticed – or other off the record means) that Demandant is enfranchised or otherwise indebted to the Federal Government, or a state, or body of law or fact–the same is anticipatorially argued against and defeated by Demandant. by Demandant's statements herein and elsewhere that the same franchise or other debt or duty or obligation alleged to be otherwise due and actionable results from one or many INVALIDATING CAUSES not excluding MISTAKE of Jurisdictional Fact. Demandant is IMMUNE–for Demandant is NOT a party to same and is amere disinterested

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1. This Instrument is, inter alia, in the nature of an "abatement" or "Bar" pleading, Demandant having sufficiently proved, by production of proof (affidavits/Law) that Jurisdiction does not exist.

third party, NOT a party thereto. An Amendment [1] to the Constitution which may be involved does not operate in personam on Demandant, but is intended only to operate in rem against the world, against classes, or things—such as state created persons—or persons in a class, of which class Demandant is NOT a member nor beneficiary, and other invalidating causes, and is protected in his IMMUNITY by other validating causes.

58. An administrative or Judicial statement to the effect that "The states were NOT dissolved by the 14th Amendment" as Demandant alleges, or "such arguments are frivolous", are met and defeated by the hypothetical conclusion that when statement are, as in many past cases considered:

" . . . the Courts decision today

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1. The 14th Amendment (sic), incantations and drivel issuing forth from courts to the contrary NOTWITHSTANDINT—appears to have DISSOLVED the States—in preparation for a return of the colonies and states to the Banksters of England. If such a dissolution is involved in the application of the US Tax Laws to Demandant, the Demandant demands the same be revealed and communicated to him as otherwise provided for in this Instrument (see Moore's INTERNATIONAL LAW, USGPO, 1906, Sec. 95-105 "Sovereignty: Acquisition/Loss). The return to English Masonic Banksters will be under the law merchant general, and International Law public.

> significantly expands . . . and creates a major new INTRUSION into state Sovereignty under our federal system":
>
> Maine v. Thiboutot, 100 SCt, 2502 (1980) dis. op.

carried to its logical conclusion, the sovereignty of the state will be so full of "intrusions" (Maine v. Thiboutot, supra) that there will be no vestige of sovereignty left—by which the state can be identified or said to exist under International Law. It is obvious to Demandant that this State and the States Several have in fact been dissolved as a matter of law, but the courts have feared to declare it as finding of Fact due to the civil and military calamity which would obviously result.

59. Be that as it may, the 14th Amendment does NOT operate in personam on Demandant, for he is a free Inhabitant of America (American Freeman) under Free and Common Socage, Not a party to nor object of nor subject to such machinations as might be enforced by the United States of America.

60. Any IRS et al. evidence tendered on the record "ex parte" (supra)-which tends to prove existence of Jurisdictional Facts must substantively, materially and otherwise overcome Demandant's Exhibits on non-exparte submission to the record and be subject to OBJECTIONS and scrutiny as to authenticity

and materiality, subject to interogatories and depositions related thereto; and the same ex-parte elements are hereby denied and OBJECTED to by Demandant.

DISCOVERY

61. All Evidence NOW in the hands or which falls into the hands of the United States or agents thereof or operatives thereof related to this case is hereby Demanded to be produced and to be revealed to Demandant forthwith AS A MATTER OF DISCOVERY (see Title 5 provisions on the subject, and citations express and implied herein). If it is prohibited by law, or is logisticly invonvenient, the forwarding of copies is NOT required; however an indexing and list of same is hereby required—with a brief nonevasive substantive and material description of same as to its substance and form and what it tends to prove—and how it is to be used and was or is used by the United States, and as is reasonably forseeable in the future, and the same shall be forwarded forthwith on a TIMELY basis and as is otherwise required herein.

Findings Of Fact/Conclusions Of Law

62. Demandant demands this Tribunal construct and issue findings of fact and conclusions of law as provided for in

Title 5 and otherwise—after giving notice as herein provided (90 days) that parties in interest may submit such proposed findings as they deem proper, but that such proposed findings be supported by accompanying written citations and analysis of FACTS and LAW appearing on the RECORD only, presented at the above said hearings; the facts having been certified at informal hearings as proved and appearing on the record thereof.

Interlocutory Relief

63. Sundry provision of Title 5 (e.g. USC 705) and 26 USC (see 26 USC 7122 etc.) expressly and impliedly provide that an Agency or reviewing extension thereof can itself withold any agency enforcement action—until the merits of the case are resolved by an Administrative Tribunal (this Tribunal——or a "superior" review by a "court" (sic), and this Demandant Demands to be done in this case.

64. Demandant demands that all "enforcement"

proceedings [1] in progress or contemplated by the United States in this or any related or like case or matter be immediately TERMINATED and substantively REVERSED—and Demandant restored to status quo ante until the IRS et al. (United States) proves as herein demanded—that the challenged and denied and otherwise complained-of jurisdiction exists and is lawfully being applied to Demandant, and that the Demandant is NOT immune therefrom as a matter of law and fact. See HABEAS CORPUS, p. 32 infra.

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1. Grand Jury proceedings, criminal prosecutions, civil prosecutions, collections, seizures, liens, third party summons activity [see Exhibit I hereto if summons (26 USC 7203/2039) enforcement is also at issue] and other investigations and activity related to US Tax Law applied to Demandant and all other activity of a similar or related nature; and ADMINISTRATIVE HABEAS CORPUS if I am now in custody, on parole or like quasi-custody, I DEMAND immediate release on grounds herein indicated, and the issue of an order so declaring, or in the alternative, Demandant demands a hearing in the nature of a HABEAS CORPUS hearing or Administrative Habeas Corpus hearing or other related or appropriate hearing [5 USC 301; 5 USC 556(c)(7), (8), (9); 5 USC 557 et seqq.; 5 USC 558(b), 5 USC 559; 5 USC 705; and implied in 5 USC 706 with 5 USC 702 by virtue of the principle that I may be required to demand Habeas Corpus at the Administrative Level, prior to seeking Habeas Corpus in an Article III Court (see 26 USC 7122; 26 USC and attached criminal and civil sanctions are mere "rules", and rules canNOT diminish nor abrogate Demandant's SUBSTANTIVE rights absent clear showing of Jurisdiction. By analogy, see common law on the subject declared and implied in 28 USC 2072, 28 USC 1652. See HABEAS CORPUS, page 32 infra].

Appendix I & II et seqq.

65. Appendix I & II and future appendices hereto are intended and shall be construed to be and operate as an integral part hereof with full force and effect as otherwise provided herein. The same shall be construed to supplement and clarify the points made herein by reference and adoption.

Prior and Subsequent Filings

66. Any and all Instruments filed prior or subsequent to the filing ofsthis Instrument are made a part hereof by reference with full force and effect, as if set forth fully and at length hereinat, and may be referred to as an "appendix" hereto, subject to all provisions and substance express and implied herein.

DEFECTS

67. Should the United States or agents thereof detect substantive defects in this Instrument or the procedure (form) by which it is tendered or constructed, or its substance or other form and allegations and Demands herein expressed and implied which tend to render this Instrument NOT understandable—or unenforceable—or preventing the granting or issue of the Demanded remedy and relief—or other prejudicial error as may be detected in its substance or form, Demandant

demands that the same be substantially identified and forthwith communicated to Demandant, with a suggestion as to how to correct same—so that Justice may be done—affording due process to both parties (e.g. United States/Demandant) hereto.

COUNTS

68. Each point made herein shall be construed, shall operate, and is intended to constitute and otherwise operate as a single COUNT [1] [2], effective and FATAL alone and in

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1. Each Count shall thus (1) stand on its own; (2) in event of defect, shall survive to be construed in pari-materia with other counts and points to supplement same—unto Fatality of the Respondent's position; (3) surviving points and authorities be finally construed all together, after having been considered severally, as one huge and broad single Count in totality of circumstance to the fatality of respondent's position.

2. This Instrument is NOT intended and shall NOT be construed to be any form of "protest" nor "illegal protest" in that Demandant recognizes and admits that the only "legal protest" in Tax matters is to Pay or perform as the alleged Tax Obligation demands—and to do so "under protest", then follow Administrative Procedures, then file SUIT for a refund; Injunction under Standard Nat. Mg. and Yoke v. Mazello etc.* doctrines applying; or suit in Collateral Action on question of Jurisdiction may be made necessary as will a suit for refund should the United States of America Fail or Refuse to meet its duty and obligation of Proving Jurisdiction as herein demanded expressly and impliedly, including HABEAS CORPUS relief, (see Torrey v. Brunner, 53 So. 337, Malone v. Meres, 109 So. 667, Quigley v. Cremin, 113 So. 892).

* Miller v. Standard Nat. Mfg. 284 US 509; Yoke v. Mazello, 202 F2d 508; Shelton v. Gill, 202 F2d 503.

itself to the Respondent's position. In the event a point should fail on the merits of substantive law of otherwise, it shall survive to be construed in pari materia with remaining points or likewise surviving point—to in combination therewith—constitute a separate or supplemented count—sufficient to DEFEAT the position of the Respondent VIOLATORS of the Law. This shall be construed to be a "survivability clause" or a "saving clause".

(69 through 100 reserved) [1]

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1. (pages 19 to 30 reserved)

DEMAND FOR REMEDY AND RELIEF [1]

101. Demandant demands that all activity herein expressly and impliedly complained-of and objected-to be TERMINATED, and

102. That Demandant et al. and his property interests and endeavors be returned to status quo ante as existed prior to the initiation of complained-of acts (see HABEAS CORPUS next page).

103. That the IRS et al. (United States) provide substantive and material evidence that it has complied with and has granted all the lawful demands herein:

104. That the Secretaryof Treasury, the Commissioner of Internal Revenue and United States order that the Remedy and Relief herein expressly and impliedly sought and legally merited be GRANTED, and do so in writing, a certified true and correct copy of the said Order, Rule, or other decree be forwarded via certified mail, return receipt requested, to Demandant et al.;

105. That should the IRS wish to continue to pursue its

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1. See HABEAS CORPUS next page. The remedy and relief section of Appendix I shall supplement this section, but not be held to contradict provisions hereof.

present course of collusion, imposition of sanctions, investigatory, inquisitory, enforcement, or other acts herein objected-to and complained-of that it be ordered to PROVE that the jurisdiction exists and can be lawfully applied to Demandant proving Demandant is the OBJECT thereof, SUBJECT thereto, and bound thereby, in accordance with provisions of 5 USC and other applicable Law as invoked expressly and impliedly by Demandant:

106. That upon the said decision by the United States to pursue its present and complained-of course. Demandant be so notified by the "institution" of the United States et al., and upon the record the CIR et al. so construct and issue Findings of Fact and Conclusions of Law as herein indicated in support of that decision;

107. That in any event, the CIR as an "institution" of the United States order that this Demand and Complaint be substantively, materially and TIMELY responded to in writing and answered-to, but not limited to, the extent that all questions express and implied herein and associated Instruments shall be reasonably answered without attempt to evade or cloud

the issues as is normal (SOP) with the IRS et al. [1]

108. That the United States (CIR/Sec. Treas. et al.) ADMIT and stipulate as to the existence and propriety of this Instrument – and in spite thereof and contrary thereto and contrary to the law herein express and implied–declare and order finally that the Jurisdiction does exist and tender citations supporting same:

109. That the United States order, rule, decree, or declare that ABSENT affirmative and positive pleading and proof by the IRS of Jurisdictional Facts or proof tending, as required by law, to prove same, the complained-of jurisdiction does NOT exist; or if it exists, it is UNLAWFULLY an d otherwise improperly being applied to Demandant, and that Demandant shall be returned and restored in every way (supra to status quo ante (see HABEAS CORPUS, next page);

110. That the United States grant order SUMMARY JUDGMENT, or in the alternative, DEFAULT JUDGMENT. [2]

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1. Recent 5 USC 552(a) and other discoveries indicate that IRS Counsel are unlawfully instructing IRS offices and officers not to Respond to Demands or Petitions of this nature violating 5 USC 555(e) and other law. This is Evasion of Duty, misfeasance, malfeasance, nonfeasance and constitutes other lawlessness.

2. see page 15, pr. 54

111. That the United States declare and order the granting of remedies and relief herein expressly and impliedly sough or otherwise due severally or in any combination and as JUSTICE otherwise Demands in this case.

HABEAS CORPUS

112. As expressed at p. 17, pr. 64, footnote 1 of this Instrument, where I, the Demandant am or appear to be in custody or quasi-custody in the nature of imprisonment, jail, incarceration, parole, bail, probation, or other detainment or distraint or restraint, I demand that I be immediately and forthwith and unequivocally RELEASED and my person, my name, property, interests and endeavors returned to the status quo ante;

113. Or in the alternative, I demand that a hearing in the nature of a HABEAS CORPUS hearing or Administrative Habeas Corpus hearing or other related or otherwise appropriate hearing be immediately and forthwith GRANTED based on the herein stated and implied foundations and objections and in particular on the merits of the IRS's/United States of America's assertion of jurisdiction in this matter and pertinent and related matters, response to this Demand being subject to the herein express and implied factors of time—and time required otherwise

by law and Justice—delay being prejudicial against the Respondent's position—and damaging to the Demandant (see Page 1, hereof, at Note 4 and p. 17, pr. 64 and n. 1 (Administrative Habeas Corpus).

114. The Demand for HABEAS CORPUS is hereby tendered anticipatorially—and remains in effect and valid—should I be taken or found to be in custody or such quasi-custody as above express and implied after the date of filing of this Demand and Complaint Instrument.

115. The herein complained-of incarceration, custody or quasi-custody as expressly or impliedly described herein is UNLAWFUL for absence or want of Jurisdiction and is otherwise unlawful as herein described expressly and impliedly.

116. THIS PARAGRAPH APPLIES ONLY UPON ACTUAL INCARCERATION, CUSTODY, OR QUASI-CUSTODY as above described; I am being held at: _____ or am on [ ] probation; [ ] parole; [ ] bail; [ ] other (Describe): _____

(pr. 117 through et seqq., reserved) [1]

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1. (pages 33 through 40 reserved)

DEMAND for Redress of Grievances
Final Page

I, the undersigned, under pains and penalties of Perjury affirm that all statements herein [1] are true and correct in entirety to the best of my knowledge and belief.

This Instrument in toto Sworn and Subscribed to in:

STATE OF New Jersey)
) SS.
County of Camden)

_____ 11/4/81

DEMANDANT Affiant Date

1. This Instrument replaces any past "petition" and material previously filed with the CIR/Respondents including, but not limited to, those forwarded by Certified US Mail no. _____, _____, _____, ____, _____; and this Instrument Adopts, by reference, all of the same as a part hereof as appendices hereto as if set forty fully and at length hereinat, with full force and effect in operation, right being retained to explain any apparent inconsistencies; Respondent VIOLATORS' of Law failure to timely, materially, substantively object per requirements of Title 5 USC as herein defined being deemed to be and otherwise constituting WAIVER of right to object hereto and to said inconsistencies, whether at the administrative level or in any Court—no matter what be that Courts' status or office in the matter, no matter whether that Court be a Court of Law, Court of Equity; or mere extension of the IRS for superior reviewing purposes (e.g. FRC v. GE, 50 SCt, 389; Keeler v. PE, 43 SCt. 445) or not.

JURAT:

I, Joseph A. Kiefer Notary Public for the State of New Jersey, residing at Camden County witness that on this date, the signator, or signators, if more than one, known personally to me to be the signator(s) did personally appear before me and upon oath did execute and affix the above signature(s) hereto. My Commission expires Dec. 10, 1984

_____ Nov. 4, 1981

Notary Public Date SEAL:

State of New Jersey)
) SS.
County of Camden)

EXHIBIT H, to
Administrative Demand

AFFIDAVIT

Of Impossibility Of Obtaining Legal Tender

I, the undersigned affirm under pains and penalties of perjury that the statements herein are true and correct in entirety to the best of my knowledge and belief and upon information, and that I am an unenfranchised individual as in Hale v. Henkel, 201 US 43 which states "The individual owes nothing to the state for he receives nothing therefrom."; and

1. That it always has been, is, and I have otherwise personally found it to be physically and logisticly IMPOSSIBLE to obtain any "LEGAL Tender" as mandated in the US Constitution, Article I, Section 10, Clause 1 (1:10:1) in any manner under any pretext—with which I can subsequently pay at law or otherwise be myself paid at law in—in the discharge at law and otherwise extinguishment at law any "DEBT" or 'quasi-debt' expressed or implied by fact or law (eg. "quasi-contract", judgement SPECIALTIES, etc.) arising among and between myself, other unenfranchised individuals and the State, and arising out of Federal "specialty" judgements etc., as I

understand, depend upon and thereupon change and have changed my legal relationships—due to the MANDATE in the US Constitution I:10:1 and affirming State Constitutional provisions and law and the state and federal BILL OF RIGHTS and law express and implied in the class of authorities represented by PERRY v. WASHBURN, 20 Cal. 318 and LANE COUNTY v. OREGON, 7 Wall, 71, absence of "legal tender statutes" NOTWITHSTANDING; and

2. That it is my personal common law Constitutional IMMUNITY and RIGHT to be free from involuntary unintentional participation or involvement in or with any and all public or private choses in action, contracts and other equitable devices and instruments as I understand the law express and implied in the class of authorities represented by SWANSON v. FULINE, 284 F Supp 364—which law indicates that I can NOT be forced to become involuntary or unintentional party thereto—absent my personal express positive affirmative written or other substantive CONSENT which consent I have NEVER given and continue now to deny; and as is further indicated as a matter of fact and law in the American Law Institute's UNIFORM COMMERCIAL CODE which this State has wholly or in part adopted, at

Section 3-107 n. 1 (and this State's analog thereto (eg. see & compare Arkansas: ARS 85-3-107; Wash. WRS 62A-3-107 etc.) which note 1 states: "Legal tender statutes do no more than designate a particular kind of MONEY which the obligee will be required to accept in discharge of an obligation", which is a mere re-statement of the LAW MERCHANT which governs all litigation in which I may be involved per ALL UCC 1-103; and Uniform Negotiable Instrument Law Section 196 as prior law in pari-materia therewith: "In any case NOT provided for in this code, the law merchant shall GOVERN" equitable mongrelization and cryptics in the new statute NOTWITHSTANDING— for the same is immutable INTERNATIONAL LAW, which provide that inland federal or state issued paper money negotiable instruments are NOT "legal tender" for purposes of the individual, nor is it even "money" (UCC 3-103/ state analog) in this State; and

3. I OBJECT and always have OBJECTED to the FORCED or craftily coerced use of Federal (sic) Reserve (sic) Notes or like US Constitution 1:8:5 or public or like private (see Title 12 US Code 411 etc.) "money", debt, evidence of debt, contracts, negotiable instruments etc.—to which I am otherwise IMMUNE absent my express consent (supra) as I understand

the law, which consent I have never given and now deny and WITHOLD and do NOT give; and

4. I in addition to the above express and implied OBJECTIONS–DENY, DENOUNCE, RENOUNCE, REJECT, RESCIND and in all otherwise REFUTE any and all past or current or future use, if any be alleged by anyone, as assignable to me or my agent of such evidences of debt and "money" etc. (supra) as having occurred–if it is ever pleaded or proved that it did occur–and I deny same, as having occurred–if at all, and the same is NOT admitted–under and as a direct result and effect of, among other INVALIDATING causes (see UCCI-103/ NIL 196/State's Analog thereto)–ECONOMIC DURESS, and DURESS OF LAW, through form of "monopoly non specie demand credit psuedo tender banking"–which descriptive phrase is used only for descriptive purposes–for purpose of describing a nearly indescribable very crafty phenomenon engineered by equitable device residing in statutes, however the true legal description thereof is NOT limited thereto; and

5. Should any part of any statement herein appear to be conclusions, the same appearance is DENIED and are explained as being intended by me to be statements of JURISDICTIONAL Facts and facts in the nature of JURISDICTIONAL Facts as I

alone understand them as herein qualified expressly and as I otherwise depended and depend thereupon and have therefore changed and shall change my substantive legal relationships (see change of legal relationships; supra); and

6. Therefore I can NOT be expected nor presumed nor compelled to accept or have accepted delivery of, nor accept in fact nor in law, nor acquire nor to have aquired, nor have nor have had in my possession nor control, nor use nor have used, nor appreciate nor have appreciated, nor benefit nor have benefited from, nor have nor have had available, nor to alienate nor have alienated, nor to have tendered nor to TENDER for any purpose--upon any effect nor affect nor for AT LAW payment in extinguishment at law of any private or public Debt, fine, penalty, bail, forfeiture, license tax, TAX fee; price, purchase, by or from me; nor other SPECIALTY arising out of any public or private or administrative level agreement, contract, quasi-contract, or litigation, "quasi-litigation" nor other device usage custom or practice or other entity substantive or procedural nor right duty remedy of any kind or description --any such money, debt, or instrument; and

7. Any such "money" or equitable device or specialty or other device which is or may be said by any person to have

come into my possession are DENIED and REFUTED as INVALIDATING as hereinabove indicated, and RESCINDED due to FAILURE OF CONSIDERATION and failure to perform in fact and to be what it purported to be expressly or on the face or as was implied or expressed by the tender/deliveror or his agent, and failure to perform as warranted expressly and impliedly –

8. For the same are INCAPABLE as a matter of law– PAYMENT at law; and are capable only of mere discharge IN EQUITY-absent my above said CONSENT, the debt not being paid at law–resulting in perpetuity of that same debt, that is to say its perpetual existence, to be held against me at law and in equity as a matter of fact and law–which perpetual DEBT I have a Common Law and Constitutional RIGHT and IMMUNITY to be free from per the law express and implied in the class of authorities represented by Olin v. Weintraub, 2 UCC Rep 623, NYSCt., 1965; Stewart v. Court, 45 P2d 424; Johns v. Weed, 9 Johns (NY) 310; Comptoir v. Dresbach, 20 P 28; and

9. Any such "money" or equitable device or specialty or other device which is or may be said by any person or claiment to have come into my posession are DENIED and

REFUTED as above said also by MISTAKE of Jurisdictional Facts and mistake of general facts ajudicatory as may apply which I shall upon litigation reserve the right to in detail plead and prove as must needs be, and as entered into, if at all, due to duress of law and duress economic, there being NO Other ADEQUATE "LEGAL TENDER" as Remedy AT LAW, and absent full knowledge and in MISTAKE of attendant INFIRMITIES of the device (eg. money, ıetc.) which infirmities and defects and failures, as a matter of law the tenderor or claimant WAS AWARE OF at the time of delivery and tender per Bank v. De Cuesta, 59 P2d 542 and like cases, and

10. Therefore I can NOT be forced into litigation public or private, criminal, civil, administrative, misdemeanor, felony out of which litigation a "specialty" may arise operating against me—for payment at law thereof is IMPOSSIBLE, and where the Court as a matter of police, common law, Constitutional law, or statute or regulation or rule should have discretion as to combination of fine and imprisonment or detainment in the nature of imprisonment, the court is prevented from exercising the condition precedent discretion—by absence of "LEGAL TENDER" at Law to pay the said fine—the court being therefore compelled to imprison me, there being no legal tender with

which to pay a fine, denying me substantive DUE PROCESS and procedural DUE PROCESS and equal protection and application If law;

11. All of which lawlessness and effects I am IMMUNE to and have a RIGHT to be free from;

12. The remedy sough resting in the hands of the complainant and the advocate thereof and his agents and the state's agents, the remedy sought resting in their own hands, thus estopping the litigation as in Rio Grande v. Darke 167 P 241, the chancellor being the advocate for the Plaintiff and thus substantially involved, the Judge having no say in the matter—as a matter of law, thusly the litigation must be sua sponte or otherwise DISMISSED for absence of remedy at law and absence of remedy in equity, which law I demand, which equitable remedies if on the spot created I refuse to become a party to—which is my Right and Immunity (Swanson v. Fuline, 284 F Supp 364); and further I say Not

13. Except that the law does NOT and can NOT require IMPOSSIBILITIES of me in any matter, litigation or circumstance—bar none, nor can any state, municipality, person,

individual, chancellor or judge or agent thereof.

_____ 11/4/81

Affiant Date

JURAT: I, Notary Public for the State of New Jersey witness on this day that one known to me to be the above signator did personally appear before me and upon oath did execute and affix the above signature hereto. I reside at Audubon, New Jersey; My commission expires Dec. 20, 1981.

_____ 11/4/81

Notary Public Date

SEAL:

COPY CERTIFICATION: I, Notary Public for the state of _____ residing at _____, certify this to be a true and correct copy of the original instrument. My Commission expires _____.

Notary Sig. _____ Date: _____

SEAL:

EXHIBIT E/F

AFFIDAVIT

FIRST AMENDMENT PETITION FOR REDRESS OF GRIEVANCE

STATE OF New Jersey)
) SS.
County of Camden)

To: UNITED STATES OF AMERICA and
PRESIDENT, USA and SECRETARY
OF TREASURY, USA and CIR, USA
Washington, D.C. 20500 -
c/o Below Named Agent of USA et al.

"One does NOT derive" (taxable income, nor) "income by rendering services and charging for them."
EDWARDS v. KEITH, 231 F 110
STAPLES v. U.S., 21 F Supp. 737
EISNER v. MACOMBER, 252 U.S. 189

As Allonge To
The Accompanying Or Otherwise Referred To[1]
Treasury Form W-4
(DISCLAIMER, Action at Law, not in Equity)

From: and

In the matter of employment* of: _____

with and by this: Individual___, Company ___, Partnership___,

Corporation ___, Other ___, by the name of or DBA _____

Address _____ from Date of _____ to the date of ___

NOTE:_____

1. Already in the possession of the named agent of USA et al.

1. I, Jack B. Karlin, the undersigned, under pains and penalties of perjury certify that all statements herein, in entirety are true and correct and complete to the best of my knowledge and belief, that I DO NOT HAVE A SOCIAL SECURITY NUMBER NOR ACCOUNT to which I am a voluntary, intentional party, that I am NOT a governmentally enfranchised individual, and am an American FREEMAN and have previously published this to the world and individuals, and recorded same at a County Recorder, and

2. This is intended to be and shall operate inter-alia as a VERIFIED ORDER to the named employer* NOT to withold any moneys or values from my wages for income taxes nor social security nor other withholding or insurance unless expressly agreed upon in writing, and

3. That the IRS CODE (26 USC) in general, the 16th Amendment, the U.S. Constitution, Bill of Rights, Common law, International Law and LAW MERCHANT and private law, and particularly 26 USC 3402(p) which govern the Treasury (T) Form W-4 provide that EMPLOYER-EMPLOYEE relationship is unequivocally and unconditionally VOLUNTARY with respect to the filling out, signing and tendering and operation of the Form W-4, other provisions of 26 USC, the 16th Amendment

cases thereunder notwithstanding, and

4. The Law provides inter-alia, that an employing unit cannot presume to change any W-4 signed and filed with it by myself. "(26 USC) 3402(n) precludes the employer from questioning the bona fides of an employee's withholding exemption certificate and that the (IRS's) remedy is to bring a criminal action for filing a false certificate under (26 USC) 7205 of the Code." (see US v. Malinowski, 347, 352 (E.D. Pa. 1972, Affd. 472 F2d 850 (CA 3), Cert. Dnd. 411 US 970 (1973) dicta.)[2]

5. IRS instructions to (a) Reject the T Form W-4[3] completed as EXEMPT;[4] (b) begin withholding as if single with no

2. Although it appears that the remedy may be filing of a criminal complaint (supra), the fact that the IRS has no substantive interest in the contract residing in the W-4 Form (see US v. Malinowski, supra), the only remedy would be a civil fraud action brought by the employing unit, if fraud was in fact involved, and the IRS is prevented from filing a criminal fraud action. See effect of Title 18 US Code 3231 and compare and apply US v. Hudson, 11 US 7; US v. Issacs, 493 F2d 1124, 1166; 18 USC 546, 1940 ed. (see also statutory history thereof in part materia).

3. Treasury Forms, not excluding the W-f (and past W-4E), are deficient in that there is no provision for indicating "IMMUNE" for one who is IMMUNE from Federal and related taxes and, therefore, provide inadequate remedy at law.

4. The use of the word "exempt" by the IRS and State and local revenue authorities appears to import State created exemptions rather than common law IMMUNITY which applies in this case.

dependents are "discretionary" (dogma) and NOT "ministerial" (mandatory) and therefore NOT Law, nor within the scope of the IRS Powers and has but one effect—that of rendering the employing unit liable for a major suit for DEPRIVATION OF CIVIL RIGHTS, theft, conversion, fraud and an assortment of penalties under Administrative, civil and criminal and common law.

6. As a matter of law—the mere signing of a T Form W-4 is or may be admission of actual or expected past or present TAX LIABILITY or Requirement to FILE a T Form 1040--which is prima facie further admission of liability to file or pay with attached and associated CRIMINAL and CIVIL liabilities—to which liabilities I intend NOT to actually nor constructively subject myself, and from which liabilities I am otherwise IMMUNE.

7. Therefore, if my signature appears on the accompanying or otherwise referred to T Form W-4, the said signature has been executed involuntarily, against my will and best judgment and interests, to my damage and detriment, only under threat, duress, undue influence, deceit, coercion, misrepresentation, conspiracy, FRAUD, and or by MISTAKE and other invalidating causes—in VIOLATION of other principles of law, equity, common law, statutes, the US and State Constitutions,

INTERNATIONAL LAW, and LAW MERCHANT (see IRS Manual, LEGAL REFERENCE GUIDE 8(21)4, page 58(10) 0-200, Section 11, and English Kings' Grants of FREE AND COMMON SOCAGE as defined by Pollock and Maitland and Dane Law), and

8. The accompanying or otherwise referred to T Form W-4 is INCOMPLETE, absent this accompanying Allonge, and the two are inseparable, the said T Form W-4 is incomplete null and void as to signature operation force and effect, and of NO consequence as to fact if the two (T Form W-4/this allonge) are separated or considered separately, directly or indirectly, expressly or impliedly or operatively orsif the said T Form W-4 is considered or construed absent full force and effect of this DISCLAIMER, and

9. As to the VOLUNTARY nature of the said T Form W-4, if my signature appears thereon, it is also executed under FEAR of loss of employment and loss of just compensation and just consideration, loss of opportunity, advancement, raises, growth, promotion, economic duress, and FEAR of other RETRIBUTION which my employer, or prospective employer, or his agents may apply due to the IRS and the power the IRS and other governmental institutions have OVER employers and

methods of TERROR and other unlawful methods of pressure and coercive collection methods regularly and historically employed by the IRS, and

10. I hold no, and deny and otherwise reject all, franchises and am NOT a law merchant, nor otherwise indebted to any entity public or private--upon which a tax may be levied and am NOT a "taxpayer" nor otherwise indebted to any government nor body of law, nor do I expect to, and am therefore NOT required to file a T Form W-4 nor a T 1040 or other Treasury Forms, nor to Pay any income Tax under State or Federal Law--and am otherwise IMMUNE therefrom, not excluding 26 USC (IRS Code) and the 16th Amendment and State tax laws but not limited thereto, and I have filed an Administrative DEMAND with the USA/IRS et al. demanding proof in the form of Jurisdictional Facts (see NY v. US, 337 F Supp 150, 344 F Supp 929) and Law which overtly and clearly and intentionally DISPLACE my common law immunities as expressly and impliedly identified in the class of cases represented by Murdock v. Pa., 319 US 105 and US v. Texas, 252 F Supp 234, affd. 384 US 155, and

11. I am NOT a party to nor object of any Constitutional Amendments, except Bill of Rights and 13th Amendment, being

a third party not in interest nor participant therein, and have NOT voluntarily, knowingly, consentingly, intentionally nor otherwise become a recipient of any Federal or like gift or enfranchisement under any Amendment nor the 14th Amendment, and thusly have NO duty nor obligation to perform under inter-alia any law enabled or otherwise made thereunder, the 16th Amendment, US Constitution, Article I, Section 8, and 26 USC taxing power/laws NOTWITHSTANDING, and

12. I base this instrument; Claims of Rights; and Denial of Franchises and Obligations on my personal and private religious beliefs and practices, and the Ist, 4th, 5th, 6th, 7th, 9th, 13th and 14th Amendments; the same denied and complained of franchises and attached duties or liabilities violating my religious practices and beliefs, and

13. Although the Employing Corporation/Quasi-Corporate entity is indebted to the US Government upon the franchised as a person with Fictional State Created/Tolerated existence and it may appear that it must withhold under delegated eminent domain and like delegated powers, as a matter of law chief obligation applies only to an officer of a corporation (26 USC 3401(c)) and other enfranchised persons. However, I do not fall within the object category and, therefore, that

obligation does not now, and never did involve me; and all obligations and problems exist only between the Government (Creator) and Employer (Creature) and must be settled under 26 USC 7122 or other statutes and rules, and without my participation (with the exception that I shall be given opportunity to plead and prove absence of Jurisdiction in all related forums) and without effect upon my person, property and rights, and

14. To further withhold shall be construed and otherwise deemed to be THEFT, EXTORTION, CONSPIRACY OR EVIDENCE OF OTHER LAWLESSNESS (see 42 USC 1983, 85, 86; 1994; 18 USC 241, 242); AND A CRIMINAL COMPLAIN TO COUNTY/MUNICIPAL AUTHORITIES SHALL BE CONSIDERED. The employing unit has a remedy at law other than Theft, and that is an IRS Private Letter Ruling and Judicial Review under 5 USC in the event of denial of its DEMAND that (1) the USA/IRS et al. prove that Jurisdiction exists[5] as a matter of Law and Jurisdictional Fact (see NY v. US,

5. The law provides that State and Federal Jurisdiction, once challenged, must be proved (Maine v. Thiboutot, 100 SCt. 2502 (1980), Albrect v. US, 273 US 1 and Bialac v. Harsh, 463 F2d 1185) which are merely declaratory of the common law on the subject.

supra) over my person property interests and endeavors and (2) the USA/IRS et al. prove that any order to ignore/change my W-4 Form submitted is an order which is within their discretionary powers or otherwise mandated.

15. I hold all persons, individuals, agents, employers, and other entities liable civilly and criminally who and which attempt to or actually directly or indirectly violate or deprive me and mine of rights, privileges and immunities,[6] life, liberty, property and associated pursuit of happiness, express or implied herein otherwise and in law, and so hold those liable who shall FAIL TO PREVENT deprivations and violations of same, and

16. I retain and DO NOT waive (and never have I), all rights, privileges and immunities, with respect to my life, liberty, property and associated pursuit of happiness—and that of my family, and

17. If my signature appears on any document which can be construed to be an application for or acceptance of a SOCIAL SECURITY NUMBER OR ACCOUNT, that signature

6. NOTICE: Each of my Rights and Immunities is valued at no less than ONE MILLION DOLLARS.

obligation does not now, and never did involve me; and all obligations and problems exist only between the Government (Creator) and Employer (Creature) and must be settled under 26 USC 7122 or other statutes and rules, and without my participation (with the exception that I shall be given opportunity to plead and prove absence of Jurisdiction in all related forums) and without effect upon my person, property and rights, and

14. To further withhold shall be construed and otherwise deemed to be THEFT, EXTORTION, CONSPIRACY OR EVIDENCE OF OTHER LAWLESSNESS (see 42 USC 1983, 85, 86; 1994; 18 USC 241, 242); AND A CRIMINAL COMPLAIN TO COUNTY/MUNICIPAL AUTHORITIES SHALL BE CONSIDERED. The employing unit has a remedy at law other than Theft, and that is an IRS Private Letter Ruling and Judicial Review under 5 USC in the event of denial of its DEMAND that (1) the USA/IRS et al. prove that Jurisdiction exists[5] as a matter of Law and Jurisdictional Fact (see NY v. US,

5. The law provides that State and Federal Jurisdiction, once challenged, must be proved (Maine v. Thiboutot, 100 SCt. 2502 (1980), Albrect v. US, 273 US 1 and Bialac v. Harsh, 463 F2d 1185) which are merely declaratory of the common law on the subject.

said person for his/her/its official files on me for IRS purposes– by US Prepaid Certified Mail Number _____ .

B. If checked here [ ], my employer or prospective employer has refused to accept the accompanying T Form W-4 as completed, and I have forwarded thereto a copy hereof by U.S. Certified Mail Number _____ which shall operate as my one and only and final W-4.

C. If checked here [ ], I have requested a CERTIFIED true and correct copy of this instrument in toto as filed with my employer or prospective employer and it, she, he or agent therefore has agreed to supply same.

D. If checked here [ ], my employer or prospective employer has refused to provide a requested certified true and correct copy of this instrument, and this is intended to be a record of same, and I have forwarded thereto a copy hereof by U.S. Certified Mail Number _____ .

E. If checked here [ ], this allonge is not complete without the additional material described:

(i) Report on case law on Direct v. Indirect (excise) Taxes (only Corporations, NOT unenfranchised individuals required to file/pay under Federal Tax

Laws (as Exhibit X)

(ii) Report on case law on Income v. Wages (wages NOT taxable; only "income" taxable; wages are NOT income) (as Exhibit Y)

(iii) EXHIBIT A Affidavit DENIAL OF VOLUNTARY AND INTENTIONAL USE OF FEDERAL DEBT . AND NOTES

EXHIBIT B Affidavit DENIAL OF STATE CREATED FRANCHISES

EXHIBIT C Affidavit DENIAL AND NULLIFICATION OF SOCIAL SECURITY ACCOUNT/ NUMBER/BENEFITS/FRANCHISE

EXHIBIT D SOCIAL SECURITY RESIGNATION

(iiii) Other (describe) _____

F. As checked, I forbid withholding and order Employer NOT to withhold for: Income Taxes [ ], Social Security Taxes [ ], Workmen's Comp. [ ], Unemployment Comp. [ ], Other [ ], (Describe) _____

G. If I have ever in the past become a party to any Treasury Form or T Form 1040, it was by mistake of fact or the above expressly or impliedly described invalidating causes, and my signatures thereon are invalid and otherwise rescinded and

rejected as to force and effect, etc., and

19. I, from the beginning of time, now and in the forseeable future, have, do and shall intend to work only for "wages" and NOT "income" under and by common law endeavors; and

20. The denial and refuting of 14th Amendment obligations shall not be construed and it is NOT INTENDED to be waiver of Rights and Immunities secured therein and under the doctrine of EQUAL PROTECTION, APPLICATION and DUE PROCESS of Law, and those Rights and Immunities are retained and ever herebefore and herein and hereafter asserted and brought to bear, and

21. I am not, never have been and expect not to be a voluntary or intentional party to any transaction involving negotiable instruments or Federal Reserve Notes and do so only as a result of monopoly non-specie banking and absence of Legal Tender declared so by the State Legislature under Article I:10:1 of the U.S Constitution.

22. This is an Administrative Pleading in preparation of judicial appeal, is submitted in good faith, with willingness to

cooperate, its purpose being only to prevent needless litigation.

	11/4/81
Affiant	Date

JURAT:

I, Joseph A. Kiefer Notary Public for the State of New Jersey, on this day witness that one known to me to be the above signator did personally appear before me and did upon Oath, execute the above affixed signature on this instrument. I reside at Audubon, NJ and my Commission expires on Dec. 20, 1984

	November 4, 1981
Notary Public	Date

SEAL:

From:
Jack B. Karlin

Administrative Demand /
EXHIBIT D

To: United States of America
and US Social Security Administration
and US Internal Revenue Service
c/o Secretary Of Treasury USA
Washington, DC

(ATTACHED TO AD-
MINISTRATIVE DEMAND)
(Orig. Signature to Sec. of
Treas.)
(Copies to all other parties.)

AFFIDAVIT

RESIGNATION FROM SOCIAL SECURITY PROGRAMS

I, the undersigned, under pains and penalties of perjury affirm all statements herein in entirety to be true and correct to the best of my knowledge and belief and upon information;

1. That although the Director of the Social Security Administration USA states/holds to the effect that there is no provision in the law for voluntary resignation from the Social Security Programs—that law provides for no adequate remedy by which I may enforce my RIGHTS and IMMUNITIES to be free from civil (state created) gifts (sic), benefits (sic) and like franchises and enfrichesements of that nature—whether state, federal local or international, and thusly this is an AD-MINISTRATIVE Resignation under the doctrines and common

law governing Administrative law and procedure and practice. This Instrument and all related instruments are intended to lay the foundation for a Collateral or Direct attack in the Court or Administrative Agencies involved—upon the Social Security programs as have been are now and in the forseeable future shall be applied to me; and

2. If checked here: [ ] I hereby waive any and all rights to any specie or type of social security or like payment from or benefits (sic) from such programs tendered or delivered to me in any form as a result of a social security number or account having been assigned to me or withholdings or condemnations or payments running to the said account, and demand, subject to additional Administrative process which I shall in addition exhaust, that my funds be paid to me with interest in a LUMP SUM, or in the alternative:

3. If checked here: [X] I hereby waive temporarily, right to the return of the lump sum as above indicated, and wish to temporarily remain the recipient of the return of the money due me—in the form of monthly or other regular payments from the Social Security program as is now or about to be effected, with regular increases as become commonly due to other normal recipients, qualified by the following paragraphs;

and: I do retain right to withdraw at any time Administratively or by direct or collateral action against the Program on the basis of INVALIDATING CAUSES made a part hereof by reference; and that I retain right to transfer the chose in action to assigns and survivors and others as may apply and as I shall deem proper; and upon the herein referenced withdrawl or RESIGNATION (absent of statutory provisions providing for same NOTW!THSTANDING; see supra), I retain right to Demand return of the remaining moneys and values with interest, as do and will my assigns and survivors, which I hereby authorize, the transactions being in the nature of Negotiable transactions, Federal Reserve NOTES being involved—under the Federal Law Merchant as in Clearfield Trust Co. v. US, 318 US 363 applying 12 US Code 411 etc.; and

4. That I have never in FULL KNOWLEDGE of the Jurisdictional Facts and all other substantive and material facts as may apply and do apply, received benefits or payments from any such social security program or fund or authority or agency; and this applys—even if I have received moneys or services thereunder or therefrom, the same having occurred, if it did occur, absent full knowledge of Jurisdictional and other specie

of facts; and I remain uninformed of, and require the USA to INFORM me of JURISDICTIONAL Facts;

5. That the Affidavit DENIAL AND NULLIFICATION OF SOCIAL SECURITY ACCOUNT/NUMBER/BENEFITS/FRANCHISE by reference and adoption is made a part hereof as if set forth fully and at length hereinat—as are all other accompanying and related Material and Administrative Demands; and this constitutes NOTICE to all involved of my position and intent and legal relationship and demand and prospective demands, responses to which must be timely received and substantively constructed—or waiver of right to object to this and related material is waived by the parties in interest (USA et al.); and

6. That the approximate date of the said void or voidable Application for a social security number is circa 1950, and I know personally that the same is said to be that belonging to me, and my name is as below said and signed or quite akin thereto sufficient for purposes of this matter, and the said number is 154-24-2032; and

7. That should I be found to use myself a number, or accept from a number which appears to be a Social Security Number, It shall not be construed, for it is NOT Intended to be a Social Security Number, its form NOTWITHSTANDING, the substance

thereof being that the same shall be used or accepted only for personal identification and control purposes as I alone shall determine, and for no other purpose, there being no other adequate remedy with respect to numbers now unlawfully required in this society, state, and by most institutions mercantile, violating the law merchant general and federal and general and federal law and statutes, and the same numbers shall be so used vigorously by me; and further I say naught.

_____ 11/4/81

Affiant Date

Jurat: I, Joseph A. Kiefer Notary Public for the State of New Jersey residing at Audubon, NJ witness that on this day, one known to me to be the above signator did personally appear before me and upon oath did execute and affix the above signature hereto. My Commission expires Dec. 20, 1984.

_____ Nov. 4, 1981.

Notary Public Date

SEAL:

To: United States Of America
and US Social Security Administration
and US Internal Revenue Service
c/o Secretary Of Treasury USA
Washington, DC

(ATTACHED TO AD-
MINISTRATIVE DEMAND)
(Orig. Signature to Sec. of
Treas.)
(Copies to all other parties)

AFFIDAVIT

DENIAL AND NULLIFICATION OF SOCIAL SECURITY ACCOUNT/NUMBER/BENEFITS/FRANCHISE

I, the undersigned, under pains and penalties of perjury affirm all statements herein in entirety to be true and correct to the best of my knowledge and belief and upon information;

1. That I am in NO way knowingly, willingly, voluntarily nor intentionally enfranchised by any Federal, State, local or international entity nor body of law nor any like nor any other entity, and I REJECT, DENOUNCE and otherwise REFUSE all such benefits (sic), gifts, enfranchisements, licenses and programs, associated withholdings and condemnations and payments etc.; and that I am an AMERICAN FREEMAN, Immune thereto, and

2. That any act or omission which may be claimed to be or appears to be mine which may suggest or otherwise represent

receipt of same or Application therefore was executed or entered into and otherwise done ABSENT, without and Wanting Full Knowledge of the facts, consent; and involuntarily, unwillingly, and otherwise ABSENT Intent; and

3. That from the beginning of time in this case, I INTENDED and do now intend to have NO Social Security Number nor Account; and

4. That I do NOT Intend to collect nor have I ever collected any Social Security "benefits" (sic)—state or federally or otherwise created or managed UNDER Full knowledge of the applicable JURISDICTIONAL FACTS and other substantive and material facts; and

5. That if a Social Security (sic) Number/Account is or has been assigned to me, it was done so; and any application therefore and signature thereon which may be attributable to me; was executed or otherwise brought into existence and obtained while I was a minor, and or against my will then and now, absent intent, unknowingly, involuntarily, absent consent based upon full knowledge of the facts as herein express and implied—and to my DAMAGE and against my best interest, a result of FRAUD, Coercion, Duress, UNDUE INFLUENCE, other force against m y will, misrepresentation and MISTAKE of

Jurisdictional FACT and other facts, and other invalidating causes; and

6. That any withholdings, condemnations or payments made for, by or into the social security program or like program or fund (sic) was and remains the result of the above same express and implied invalidating causes, and I have otherwise given Notice to the world and individuals of same, prior to this date; and I want and DEMAND a return with Interest of all moneys and values taken from me or condemned or withheld and given to any social security program state federal or local or international, to be returned FORTHWITH, and this Demand is qualified by all related and applicable Administrative rules and laws which I shall in addition hereto Exhaust if necessary, absent right to directly sue or right to collateral attack as may apply; and

7. That from the beginning of time in this case, now and in the Determinable future—to participate in any such social security programs as herein express and impled, or have assigned to me a social security number or account or such related gifts (sic) benefits (sic), or to be the potential recipient thereof, or to in any way contribute directly or indirectly thereto has

been, is and will be VIOLATIVE of my Religious beliefs and practices and VIOLATIVE of my CONSCIENCE, and wad, is and will be CONTRARY to all my past present and forseeable interests and INTENT; and

8. That I retain and do NOT waive and hereby and otherwise assert my RIGHT and IMMUNITY to be free from the peonage, slavery and involuntary servitude and enfranchisements and obligations which attach to or are represented by or constitute the said program, fund (sic) gifts (sic) benefits (sic) Account, Number withholdings, condemnations, payments, obligations, liabilities, etc.; and

9. That the attached and accompanying AFFIDAVIT (Resignation From Social Security Programs) is by reference and adoption made a part hereof as if set forth fully and at length hereinat—as are all other Instruments executed which relate hereto; and

10. That I never intended and certainly intended against under any and all circumstances to receive "income" or "gain" in all my endeavors, intending only common law endeavors and "wages" and to avoid and not become a party to any "benefit" (sic) or other enfranchisement herein expressly or

State of New Jersey)
) SS.
County of Camden)

Exhibit B, Part 2

AFFIDAVIT

Regarding Trust Or Corporation Partnership Or Other Fiduciary

1. I, the undersigned Affiant and DAMANDANT, Demand and affirm under pains and penalties of perjury, that all statements herein in entirety are true and correct—to the best of my knowledge and belief and upon JURISDICTIONAL FACTS upon which I depended and now depend and shall in the future depend; or are jurisdictional facts in the nature of now depended upon "INVALIDATING CAUSES", which facts should have been-but were NOT revealed to me by those persons or persons representing the association or institutions affected hereby—at the time of my dependence upon those facts in the change of my legal relationship resultin g therefrom; as a result of this Instrument's operation and effect in any ADMINISTRATIVE or JUDICIAL tribunal in which this Instrument is presented for hearing and enforcement, and any administrative or judicial ajudications, judgements, and orders arising therefrom and appeals therefrom, judicial review thereof, or collateral attacks thereupon; and

2. That as to any TRUST of CORPORATE or Quasi-corporate entity or like entity considered as such for any purpose of regulation or taxation—if it be in any administrative or judicial forum ALLEGED or "officially" or "judicially" NOTICED that I am a voluntary or otherwise an effective PARTY thereto, I (1) OBJECT to any such "official" or "judicial" notice, and (2) DENY and otherwise unequivocally DENOUNCE same—and denounce any and all attached duties, liabilities and sanctions—for inter-alia, any participation in such an entity on my part or the part of my property, if same be alleged or noticed—is the direct result only of either FRAUD or duress of law; duress of fact; duress of procedure or "equity" unlawfully imposed upon me—absent JURISDICTION over my PERSON, property, interests or endeavors (SUBJECT MATTER); undue influence; incapacity, not age or majority, temporary mental incapacity due to stress of said duress; MISTAKE of JURISDICTIONAL FACT; MISTAKE of other Fact; coercion; undue influence, and other invalidating causes

3. upon which I DEMAND a formal Administrative hearing and purely JUDICIAL formal hearing as to proofs thereof; knowing that jurisdiction can not be created by my acts, nor estoppel, etc., as a matter of law; and

2. That as to any TRUST of CORPORATE or Quasi-corporate entity or like entity considered as such for any purpose of regulation or taxation—if it be in any administrative or judicial forum ALLEGED or "officially" or "judicially" NOTICED that I am a voluntary or otherwise an effective PARTY thereto, I (1) OBJECT to any such "official" or "judicial" notice, and (2) DENY and otherwise unequivocally DENOUNCE same—and denounce any and all attached duties, liabilities and sanctions—for inter-alia, any participation in such an entity on my part or the part of my property, if same be alleged or noticed—is the direct result only of either FRAUD or duress of law; duress of fact; duress of procedure or "equity" unlawfully imposed upon me—absent JURISDICTION over my PERSON, property, interests or endeavors (SUBJECT MATTER); undue influence; incapacity, not age or majority, temporary mental incapacity due to stress of said duress; MISTAKE of JURISDICTIONAL FACT; MISTAKE of other Fact; coercion; undue influence, and other invalidating causes

3. upon which I DEMAND a formal Administrative hearing and purely JUDICIAL formal hearing as to proofs thereof; knowing that jurisdiction can not be created by my acts, nor estoppel, etc., as a matter of law; and

4. I DEMAND that all "officially or judicially NOTICED, enforced—law, fact, equity, procedure, and other entities be ON THE RECORD revealed to me and that I be given formal hearings, as above demanded, for rebuttal of same, this being not only an AFFIDAVIT, but a FIRST AMENDMENT (US CONSTITUTION) "Petition (DEMAND) for redress of Grievances", and an attachment to a supplementary and like "petition" (Demand) as an Exhibit thereto, and

5. I understand that conclusory statements herein are NOT sufficient cause for rejection of this Instrument as to its ultimate operation and effect and cause as in Black v. NTC, 445 F2d 922 (1971); the imminence of otherwise resulting irreparable damage to me and my property due to summary and extensive nature of governmental regulation and taxation enforcement procedures—requiring acceptance and substantive enforcement of this Instrument's efficacy—this Instrument in so creating sufficient subject matter (cause of action) to constitute a "prima facie case" against the assertions of the regulatory or taxation agency directly or indirectly (expressly or impliedly) herein and otherwise addressed herein or related hereto as in US v. Land, 357 F Supp 1382 (1972), and to

particularly preclude summary or routine enforcement of said agencies' orders at the Administrative or Judicial levels due to my assertion of INVALIDATING CAUSES (supra) as in OCC, v. Md. CC, 242 F Supp 858, citing P.L.E. Evidence Sec. 303, 304, 305, 32 A C.J.S, Evid. Sec. 851, 978, 981, Affd. 367 F2d 341—upon which and like law I depended, depend, and shall depend in this and all related matters, contests, cases and controverseys; and

6. Absent such NOTICE of said jurisdictional facts and other facts (ajudicatory facts) clearly given to me, particularly as may affect my real property and personal substantive rights and immunities, it can not be said, I state that I was NOT properly notified thereof, and was NOT and am NOT now knowing thereof, and am NOT voluntarily, knowingly, nor otherwise INTENTIONALLY a party to any above expressly or impliedly said TRUST or Corporate entity, or quasi-corporate entity or other such entity; and

7. where, due to the said governmental agency's or court's papers as have been revealed to me so inform me, and thusly I know the name of such Truse or corporate entity, as may be at issue in this matter, the name of same is _____

_____

which above lines in blank, if left in blank are NOT APPLICABLE, the same being unknown to me; and

8. Any associated federal or state or local "tax-payer", "tax collector", or "identification" ("ED") number to which I may be alleged or "noticed" (supra) to be a party to—or have applied for—was obtained or accepted by me only under the above express and implied INVALIDATING CAUSES; and

9. all signatures on all contracts, applications, charters, indentures, negotiable instruments, other issueances and instruments, related to the herein expressed or implied corporate entity or entities and trusts are hereby RESINDED, DENOUNCED, RENOUNCED and otherwise NULLIFIED in force and effect—where the same expressly or impliedly submit me and my property or rights to any form of TAXATION, REGULATION, DUTY, OBLIGATION, LIABILITY, or SANCTION—whether civil or ciminal in nature, operation or effect; and

10. all acts of mine or my agents if any which tend to create subject matter of imply submission to or creation of an otherwise nonexistent jurisdiction are renounced as having been performed in ignorance of essential minimum facts related and the herein expressed and implied INVALIDATING

CAUSES, and the same are denounced and renounced and rescinded and otherwise nullified on those grounds; and

11. I demand a formal Administrative HEARING on all issues, and a formal JUDICIAL hearing on all issues herein and relatedly brought out in this or related instruments; and

12. where any monies have been tendered by me, the same were tendered under the same INVALIDATING CAUSES; as the inducements to me were offered to me under the same INVALIDATING CAUSES, and

13. where any monies have been accepted or delivered to me, the same were tendered under the same invalidating causes and were accepted by me under the same INVALIDATING CAUSES; as may operate against my interests.

14. If any Administrative or Judicial judge treats the issue as factual, as for a jury, as to whether I am IMMUNE to federal or state DIRECT regulation or taxation, and treats same NOT as a matter of law, and commits same to fact finder, I demand that a JURY INSTRUCTION be given to the effect that the law provides that no government nor agency thereof has power to DIRECTLY tax nor regulate an individual nor me as in US v. Texas, 252 F Supp 234, 384; US 155, Wilson v. US, 221 US 361 with clear definition as to what DIRECT means

means in such a case; and if they treat my Invalidating Causes as Factual, for the Fact Finder (jury, etc.) and NOT as a matter of law, special Jury Instructions will be demanded by myself, as to meaning of the terms herein used to describe said invalidating causes; upon which LAW I depended in this matter and shall depend in all matters henceforth, for I am IMMUNE to federal and state DIRECT regulation per that law.

_____ 11/4/81

DEMANDANT Affiant Date

JURAT: I, Notary Public for the State of New Jersey, residing at Audubon, NJ witness that on this day, one known to me to be the above signator, did personally appear before me and did execute the above affixed signature upon oath. My Commission expires Dec. 20, 1984.

_____ Nov. 4, 1981

Notary Public Date

AFFIDAVIT

NOTICE NOTICE

DENIAL OF STATE CREATED FRANCHISES

State of New Jersey)
) SS.
County of Camden)

DUE TO THE FACT that it appears or is a fact that every one in the several states and the United States is ENFRANCHISED by or receives some governmental immunity or proprietary grant from some State, Federal or Local entity and thereby and otherwise is enfranchised as suggested in Hale v. Henkel, 201 US 43 etc., and becomes thereby the OBJECT of and therefore SUBJECT to and therefore bound by Statutes and Law from which one or I myself are otherwise IMMUNE, I hereby and herein declare myself to be NOT so ENFRANCHISED and without knowledge, voluntaryness nor INTENT to become or have become so enfranchised,

and Object, Subject nor bound thereunder and thereby, and With INTENT not to become so enfranchised, the Object Subject nor bound thereunder and thereby, and detail somewhat this FACT and INTENT hereinafter, all statements herein affirmed by me to be true and correct in entirety under pains and penalties—to the best of my knowledge and belief and upon information, to wit:

1. With respect to OBLIGATIONS imposed by the 14th Amendment (sic) to the US Constitution, and the express and impled therein extra-common law grants of US Citizenship FRANCHISE, the same and attached OBLIGATIONS express and implied therein are DENIED, Refused, Refuted and declared to be Rejected as NULLand VOID as may pertain or appear to pertain to Me and my Family, as affects or is related to any and all process, law, procedure, fact related to or arising out of any State, Federal Local and International or other environment process law or fact or jurisdictional fact or equity, and;

2. I, My Family, and we as a unit Demand all the Rights and IMMUNITIES of citizens of the several states as contemplatedby and Intended in the US Constitution and as US Citizens therein intended, the 14th Amendment (sic) NOTWITHSTANDING, as are secured otherwise by the common law of the several states, and deny English, British, United Kingdom citizenship, and declare that I am and we are severally an AMERICAN FREEMAN and Free Inhabitant of America otherwise and as is contemplated and intended by the English King's unequivocal GRANTS of this land to me and us severally and in combination of FREE AND COMMON SOCAGE in the Massachusetts Charter circa 1620, Connecticut Charter circa 1638; and Virginia Charter circa 1606 as may apply in my/our favor; and we severally as individuals DEMAND the same and all other Rights and Immunities which are ours by Right and Grant and otherwise; and I Demand the same; and

3. I and we as individuals and as a unit declare that we are totally UNENFRANCHISED by any state or other entity local federal or international or otherwise nor body of law nor equity nor any administration, and that I, we as above defined are NOT Enfranchised by any such entity or authority, and

4. as applies to me and us severally and as a unit the 14th Amendment (sic) was NOT properly passed as declared in Dyett v. Turner, 439 P2d 266 and State v. Phillips 540 P2d 936, for "I can not believe that any court in full possession of its faculties could honestly hold that the 14th Amendment was properly approved and adopted." (i.d.) and as told also in 11 South Carolina Law Quarterly 484 and 28 Tulane Law Review 22; nor does the 14th Amendment (sic) apply directly to me nor us as a unit nor severally, nor does it apply indirectly nor in personam—nor in rem to me nor to us severally nor as a unit, but only to the State and the mob which makes up the state as a thing in rem; and

5. " The said OBLIGATIONS being hereby denied as Void, the United States of America and the State can NOT require me to become a party to any debt nor pay for that debt in any manner nor tender for it, nor to loan to it nor for it, nor to fight its corporate wars nor send my sons and daughters to such regularly nor random consequential wars and slaughter, nor to accept any of its gifts and franchises with the attendant obligations nor submit to those obligations AS A MATTER OF LAW, and

6. With respect to the US Constitution Article I—the 16th Amendment, IRS Code (26 USC) and IRS rules and regulations (26 CFR etc.) as declaratory of the Article I Revenue Powers, and related law and procedure and State and Local municipal and International practice I declare that I and we severally and as a unit are not a Taxpayer nor Taxpayers, for we are common law individuals severally, and only a common law unit, civil marriage as may affect this fact NOTWITHSTANDING, for the civil (state created, as opposed to common law) marriage contract would never have been entered into had all the jurisdictional facts and other facts been known at the time as to attendant obligations as relates to the civil Marriage FRANCHISE etc., NOR are we Objects of nor Subject to nor Bound by as individuals several nor as a unit any such law, fact, jurisdictional fact, procedure nor equity, nor am I nor we as above described required to file a return, nor provide information nor otherwise perform or abstain as express and implied in the said and related revenue and substantive laws, nor to pay any such tax as it operates upon me or us severally or as a unit DIRECTLY as against our person property interest and endeavors, for we as above described as am I liable only for a direct tax in the form

of a CAPITATION or Poll or Census or Apportioned or Proportioned or Enumeration, as tax upon my property, interests and endeavors common are DIRECT and thus prohibited by the US Constitution and the cases—as is the case if the tax is laid upon me individually,and

7. The Federal and State and local government and Agents thereof have demanded that I cimply and perform under the above expressly and impliedly referenced law and law cited in the instrument to which this is attached as supporting if any, but the same has or have NOT informed me how I can so comply without waiving or abandoning my substantive RIGHTS and IMMUNITIES secured by the US Constitution and common law, and after extensive personal research and by advisement by legal authorities and lawyers upon who I am depending and have depended to change my legal relationships, I find NO clear nor speedy nor adequate REMEDY by which to effect my Rights and Immunities, and

8. All communications and demands from the above cited governments and agents and hirelings thereof have been and continue to be IMPOSSIBLE to understand due to the Words and Phrases and SYMBOLS used thereby, because inter-alia,

there are NO settled rules of construction and interpretation nor plain import of the language and symbols used in the said governments' forms, law, communications demands, etc., it being understood that where there is NO Jurisdiction, the issue of "vagueness" may not be an issue, yet in this case, I demand that VAGUENESS is an issue, and that it is material and substantive, because the statutes are VAGUE and incomplete—as to what law or statute expressly and overtly DISPLACES my and our common law right to be FREE from Federal, State and Local DIRECT taxation and related revenue obligations, for there can be NO REPEAL by mere implication of my common law rights and immunities, and

9. I am in complete and unreserved agreement with the US Supreme Court that the above cited State, Federal and Local Revenue Laws are Constitutional and Valid, when applied to the proper OBJECTS and Subjects of the law, and do NOT in any manner challenge nor protest in any way against the same unless expressly authorized by statute or common law and in the proper and authorized form, this being intended solely as legal avoidance of lawlessness of government and NOT as evasion of lawful obligations imposed upon me lawfully as a matter of JURISDICTION; and

10. I was and am and remain WILLING and ready to COMPLY with all rules, regulations and law which as a matter of jurisdiction apply to me as the OBJECT of that law, and I am in GOOD FAITH trying my best to cooperated to the utmost VOLUNTARILY to the fullest extent possible with the IRS, State and local entities not excluding the revenue matters and every other aspect of the law, if they would but PROVE their jurisdiction as in Maine v. Thiboutot, 100 SCt. 2502(1980);

11. I am NOT and never have been, nor have I voluntarily knowingly nor INTENTIONALLY become OBJECT of nor SUBJECT to the LAW MERCHANT Obligations, nor become a Law merchant, and am NOT subject to the law merchant jurisdiction,

12. and as there are PROTECTIVE elements of the law merchant as "it still only enforces MUTUAL agreements . . . it would be unconsionable and inequitable to hold one to a contract to which he is not a VOLUNTARY party." per Swanson v. Fuline, 284 F Supp 364 etc., I and we claim all such PROTECTIONS, IMMUNITIES and Rights, retain them assert them bring them to bear in this matter, and do not waive the, and so in all other matters bar none; and

13. I and we have been and remain in FORCED AGAINST OUR WILL AND INTENT and to the detriment of my and our property interests and endeavors to use NEGOTIABLE Instruments (eg. not limited to Federal (sic) Reserve (sic) Notes, checks, money orders, bills, notes, returns, demand credit, etc.)—by device and operation and compulsion of law and related monopoly non-specie banking and exchange from which I and we have no remedy of escape short of death, for there is NOT any other medium of exchange readily available to me nor us in the market-place, which law includes but is NOT limited to 12 USC, 31 USC, 5 USC, 26 USC etc., and I and we DENOUNCE and in all other ways REJECT and otherwise INTEND not to participate in nor submit to, and am and are IMMUNE from and not subject to any and all liabilities and obligations which may arise from or attach to each devices and operations of law and fact; and

14. All statements herein which include explicitly or impliedly others than myself, such as "we" or "us" or "unit" is intended in the common law individual and common law family sense, civil (state created) corporate contract of marriage contract limited liabilities etc., to the contrary notwithstanding,

and any use of "I" of "me" is intended and shall be construed to mean I, me, the family, the common law unit of the family and its members severally and as a family unit—outside the civil contract—which contract would never have been entered into—had all the facts and Jurisdictional Facts been known to us at the time, the same constituting MISTAKE of Jurisdictional Fact and MISTAKE of Fact, as invalidating and validating causes—which shall operate against the said Contract and liabilities and obligations attaching thereto; and

15. I tithe and as well also tithe in secret and in multiples anonomously, therefore no one can know my tithing nor of its value, and in many private endeavors and enterprises, all of which are common law in origin and nature I am operating, have operated, and may well operate, and expect to operate at a LOSS in the forseeable future, due to events outside my control, which loss may arise from the said endeavors severally or in any combination; and

16. If under the law I am NOT or was NOT or will NOT be required to file a return nor provide information nor pay a related tax nor otherwise perform, severally or in any combination, the filing of a return or providing of information or payment of such a tax or other performance or combination

thereof was NOT, is NOT, and shall NOT be an ADMISSION of jurisdiction, and was, is, or will be a MISTAKE of Jurisdictional Fact and not necessarily a mistake of law except as to vagueness thereof; and

17. If I am or was or will be required under related law to file, provide information or pay or otherwise perform under such revenue laws, any acts and all acts and omissions and ommissions and behavior were, are and will be a result of my MISTAKE of Jurisdictional Facts and MISTAKE of fact; and

18. any obligations and liabilities attaching to any and all revenue laws and related substantive law presume Jurisdiction, and can be assessed against only those proper OBJECTS thereof, which liabilities include but are not limited to providing information through third parties, in proper person, and otherwise; filing a return, paying a Tax, collecting taxes, keeping records, etc.; and I and We are IMMUNE thereto, and

19. I demand a JURY TRIAL on any issue or case arising out of any duties or liabilities or obligations which may be or are alleged to arise out of performance or non-performance on my part or family or assigns, and do so under US v. L. Anderson, 584 F2d 369 and the law express and impled in the class of cases represented thereby; and

20. This Affidavit and all others heretofore and hereafter produced in this and any and all other matters are and were and shall be based upon my understanding of JURISDICTIONAL FACTS and other facts and all related law and cases and authorities in whole or in part, which may prove or tend to prove my position or be supportive thereof are made a part thereof by reference and adoption—as if set forth full and at length hereinat; and

21. Any statement herein which may appear to be a conclusion is intended by me to be a statement of Jurisdictional Fact or facts upon which ultimate facts have been determined by me to exist or derive, and this shall be construed in pari materia with like statements hereinbefore set forth; and

22. The above denial and refuting of the 14th Amendment obligations and liabilities, herein are NOT intended and shall NOT be construed to be Waiver of any Rights and Immunities no matter what the Origin, and shall be construed denials and refutation only ofsthe Obligations which shall control the matter; and the Rights and Immunities particularly retained are but not limited to: Equal Protection and Application, Due Process, of LAW (substantive and procedural), Due Process of

law making, Essential Justice, all of which are brought to bear in this matter; and

23. This Affidavit and all my actions prior, now and henceforth were, are, and shall be GOOD FAITH assertions of my Rights Privileges and Immunities to Protect and Defend my Life, Liberty and Property and Persuit of Happiness, and further I say Naught.

_____ 11/4/81

Affiant Date

JURAT: I, Joseph A. Kiefer Notary Public for the State of New Jersey, residing at Audubon, New Jersey witness that on this day, one known to me to be the above signator did personally appear before me and upon oath did execute and affix the above signature hereto. My Commission expires Dec. 20, 1984.

_____ Nov. 4, 1984

Notary Public Date

NOTICE Administrative Demand Exhibit A NOTICE

AFFIDAVIT

DENIAL OF VOLUNTARY AND INTENTIONAL USE OF FEDERAL DEBT AND NOTES

State of New Jersey)
) SS.
County of Camden)

DUE TO THE FACT, interalia, that DILENCE under the Law Merchant, having been held to constitute waiver of Rights and Immunities:

1. I, Jack B. Karlin as a FREEMAN under the English Kings' Grants of FREE and COMMON SOCAGE, under pains and penalties of perjury, for myself, Family, Children, estate and assigns hereby and herewith denounce, reject, and in all other ways DENY in toto any and all provision of the LAW MERCHANT, Law of Nations and the Uniform Commercial Codes and prior law, not excluding UCC 1-103/State Analog* and otherwise and elsewhere, and any and all Federal Analogs, Decisions and Practices which are contrary to my/our Personal interests, and do not, have not and will not waive knowingly nor purposefully nor otherwise, my/our rights privileges and immunities and always have and do claim and invoke all rights

* Enter here if known: _____

NOTICE Administrative Demand Exhibit A NOTICE

AFFIDAVIT

DENIAL OF VOLUNTARY AND INTENTIONAL USE OF FEDERAL DEBT AND NOTES

State of New Jersey)
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* Enter here if known: _____

privileges and immunities and protections under the LAW and the positive aspects and benefits of the LAW MERCHANT as a body of Law, per and under the Ancient English Kings' Land Grants of FREE and COMMON SOCAGE.

2. Further I state that I/we have been tortiously and otherwise FORCED, COERCED, DEFRAUDED, Cajoled and otherwise induced AGAINST my/our Will, Welfard and Best Interests into EQUITABLE and Chancery jurisdictions under the Law Merchant and associated provisions of the State Code and US Code, not excluding 12 USC, 31 USC, 5 USC, 28 USC including but not limited to 31 USC 463 (HJR 192, June 5, 1933) which SUSPENDED the Gold Standard, and the latter day prohibition of REDEMPTION of Federal Reserve Notes in Silver Dollars At Law on July 31, 1971 (Stat. March 18, 1968),

3. which provisions and practices provide for current MONOPOLY existence of only EQUITABLE money and provides for NO and prevents circulation, acquisition, possession and alienation of and PAYMENT AT LAW in or with MONEY AT LAW,

4. thus FORCING me/us to SUBMIT in ignorance, and by device of equitable statute and as otherwise herein expressed and implied to EQUITABLE DISCHARGE of debts and in the

same prohibiting or otherwise preventing the right to and of PAYMENT AT LAW as intended by US Constitution I:10:1

5. by means of Monopoly NON SPECIE BANKING and the introduction into the market place those Federal Reserve Notes (monetized debt and demand credit), subjecting me/us to a FORCED state of bankruptcy (a law bankrupt) with its form of special state created corporate or quasi-corporate limited liabilities and further inability to PAY AT LAW, with its attendant liabilities to summary judgment and other sanctions,

6. placing me/us into Forced PEONAGE, SLAVERY, and INVOLUNTARY SERVITUDE in violation of the US Constitution, Amendments and Statutes (see 42 USC 1983, 1985, 1986, 1994) and the Common Law,

7. subjecting me/us who use even involuntarily the same to the DAMAGING provisions of the Law Merchang and the incident and attendant SUMMARY JUDGMENT from

which I/we are otherwise IMMUNE.[2]

8. also incidentally DENYING inter alia Common Law Jury Trial At Law, DENYING EQUAL PROTECTION and APPLICATION of the LAW, DENYING DUE PROCESS OF LAW,

9. which use of corporate (private negotiable instruments and promises to pay and demand credit and bankruptch and limited liability in DISCHARGE of obligations and as medium of exchange in this State, for State Purposes is CONTRARY to the State Common Law as expressed in the US Constitution and State Constitution, and the Common Law general, and

10. The LAW MERCHANT being contractual in nature, and VOLUNTARY with respect to FREEMEN and Citizens (but BINDING on governments), I/we can not by any ruse or device be FORCED to submit to its jurisdiction nor any other equitable jurisdiction, nor be bound by its forces, and

2. The use of the word "exempt" by the IRS and State and local Revenue Authority appears to import state created exemption rather than common law IMMUNITY which apply in this case. NOTE Any and all statements in any and all of my Affidavits and sworn statements which appear to be conclusions, are Intended to be and shall be construed to be JURISDICTIONAL FACTS and LAW as I understand them to be, and upon which I depend and which have caused me to substantially change my legal relationships and behavior.

11. the political subdivisions, corporate and municipal creatures and the JUDGES of and the State are now UNLAWFULLY and tortiously DEMANDING and RECEIVING or otherwise collecting FINES, TAXES, penalties, forfeitures, fees and dues and other obligations or DEBTS in the form of FEDERAL RESERVE NOTES (which are Federal (sic) Reserve (sic) CORPORATION demand credit or negotiable instruments) DENYING and VIOLATING Rights and the Law,

12. DENYING also their Sacred OATHS of office and denying also the Covenants made otherwise with Jesus the Christ and the Father in Heaven, and

13. Further, I/we denounce and in all other ways deny and reject the FORCED imposition of the FRANCHISE of the negative and damaging aspects of the Law Merchant upon me/us with its attendant and incident DAMAGING effects as herein expressed and implied, and

14. On the surface or form it may APPEAR that I/we are law merchants of the nature complained of while in SUBSTANCE, Fact and AT LAW I/we are NOT such a law merchant nor bankrupt—the FORM having been imposed against our Will and not unto our knowledge and without our consent by Device and Operation of otherwise inapplicable

equities and statutes and practices, and

15. I/We Claim, otherwise retain and in no way waive nor otherwise abandon nor relax any right privilege or immunity nor right to trial by COMMON LAW JURY in a COMMON LAW COURT with a COMMON LAW JUDGE with COMMON LAW PROCESS and PROCEDURE with RIGHT AND DUTY of the TWELVE JURORS to HEAR AND JUDGE THE LAW AND FACTS, the same Common Law Entities being subject to modification by the Founding Documents and my/our own PRIVATE LAW, and

16. The said notes, etc. having been issued by the FEDERAL (sic) RESERVE (sic) CORPORATION (a private non-government corporation and person evidenced by inter alia absence of franking privileges, etc.), no entity private or governmental having the right to FORCE me/us to use same the thereby by device and ruse cause waiver of Constitutional Rights Privileges or Immunities,

17. which said TORTIOUS acts are practiced by the cited persons incident to CAPTIVE MARKET–MONOPOLY NON SPECIE (counterfeit AT LAW) Banking under said and complained of practices and equitable "statutes" such as

USS 1-103, supra, pr. 1, the same being legislated statutes, GOVERN and CONTROL and SUPERCEDE as SUPREME – all other Rules of Court, the same being the SUPREME RULE OF COURT, and

18. in conjunction with 28 USC 2072 and like State Law (Rule Making Power)," . . . Such rules MAY NOT abridge, enlarge or modify the SUBSTANTIVE Rights of any litigant," do operate to firbid and prevent JUDGES and government and its agents from FORCING and otherwise requiring me/us to SUBMIT to any such DEPRIVATIONS as herein cited or complained of express or implied, and provides for and does NOT prevent me/us from establishing our own PRIVATE LAW which is provided for and guaranteed also in the Constitution and State Constitution and otherwise, and in and under FREE and COMMON SOCAGE as FREEMAN and FREEMEN,

19. and the complained of statutes and practices operate to prevent as impossible PLAIN AND ADEQUATE REMEDY in PAYMENT AT LAW resulting from any duty to pay due to right violated, thing gained, or adverse judgment or conviction by any court, thus again DENY Equal Application, Protection and Due Process of Law, Estoppel, Laches and other equities operating against the position of the Government due to its

own acts, as a matter of Equal Application, Protection and Due Process of LAW.

20. The Complained of statutes, rules and practices having turned and MONGRELIZED our Pure American Courts into mercantile corporate BARGANING PITS, the judges appearing to have become only corporate officers whose loyalty is NOT to their OATHS, nor the Constitutions nor LAW but to only their BOSSES, the stock-holding BANKSTERS,

21. This is a good faith attempt to reclaim, assert and vindicate Rights, Privileges and Immunities secured as a matter of LAW.

Under pains and penalties of perjury, I affirm that all statements herein in entirety are true and correct to the best of my knowledge and belief and upon information.

_____ 11/4/81

AFFIANT SIGNATURE DATE

JURAT: I, Joseph A. Kiefer Notary Public for the State of New Jersey witness that on this day, one known to me to be the above signator did appear personally before me and did execute and affix the above signature to this instrument. I reside at Audubon, New Jersey. My Commission expires Dec. 20,1984.

_____ Nov. 4, 1981

Notary Public SEAL: DATE

Damandant's Name: Jack B. Karlin
Address: 1006 Roumfort Avenue
Cherry Hill, NJ 08034

ALL Responses Must be in Writing
NO Telephone calls accepted

In The: Department of Treasury USA
INTERNAL REVENUE SERVICE
ADMINISTRATIVE COURT

At The: Administrative "QUASI-JUDICIAL" Level

To: UNITED STATES OF AMERICA and
PRESIDENT, USA and SECRETARY OF THE TREASURY, USA
and COMMISSIONER OF INTERNAL REVENUE, USA et al.
c/o SECRETARY of the TREASURY, USA
Washington, D.C. 20222
Certified Mail No. P31 081 7274

JACK B. KARLIN DEMANDANT v. THE UNITED STATES OF AMERICA and PRESIDENT OF THE UNITED STATES and SECRETARY OF THE TREASURY, USA and COMMISSIONER OF INTERNAL REVENUE, USA et al.[1]	Verified[*] APPENDIX ONE (I) To Parent COMPLAINT and DEMAND For ADMINISTRATIVE SUMMARY JUDGMENT or DEFAULT JUDGMENT Docket No. _____ (Secretary of Treasury: Please Assign a DOCKET NUMBER) ADMINISTRATIVE LAW BRIEF FINAL ORDER On The

1. Commissioner is intended to mean the United States in its Governmental and Proprietary and other existence and operation as may exist, and all agents and delegates thereof. The herein abbreviations of "CIR", "IRS" and like shall be construed to mean Respondents

* This Appendix is VERIFIED under signature(s) on Parent Demand and Complaint.

) Merits Requested Or, in the
) Alternative. Cessation of
) Complained-Of Activities by
) the Respondent.

JURISDICTION

1. Comes now the Demandant, in his own proper person, demanding that the above cited Respondent grant REDRESS OF GRIEVANCES, per the US Constitution and State Constitution, Title 5 US Code, the Common Law and other Authorities; and further moving that certain remedy and relief be granted as herein express and implied.

2. Which DEMAND and GRIEVANCE involves, inter alia, ABSENCE ("want") of jurisdiction of the above cited Respondent over the PERSON, property, interests and endeavors (SUBJECT MATTER) of the DAMANDANT [1]Petitioner.

ADOPTION

3. This Demand supplements or amends any and all previously filed material and any and all Communications forwarded in the future and by reference adopts all such consistent

---

1. In event of ambiguity, this Instrument shall be construed to be a Demand. The use of the term "Petition" in some related instances is for descriptive use only [see 5 USC 555(e)]. See "Want" of Jurisdiction in Torrey v. Brunner, 53 So. 337 (infra) and related class of cases.

material and makes the same a fully operative part hereof as if set forth fully and at length hereinat: and with respect to any inconsistent material, Demandant reserves right to explain at any future time. Failure of Government to object within time herein specified to object shall be deemed to be waiver of right to object to said inconsistencies ([see "PROMPT" and other provisions of 5 USC 555(e), 5 USC 554 (b)(3), 5 USC 557].

4. Demandant has bee contacted by the above cited Respondent, which individual person or agency, as an "insitution", is under color of law assuming, or is seeking to impose a jurisdiction over the Petitioner—from which jurisdiction the Demandant is otherwise wholly IMMUNE [1]. This is in an effort to AVOID taxes from which I am IMMUNE, and not to evade obligations lawfully imposed.

5. The complained-of Respondent, by acts overt, and otherwise including, but NOT limited to, those cited and implied

1. Demandant is unenfranchised, has denied Forced LAW MERCHANT status, is not a corporation, and is NOT a "taxpayer" for all intents and purposes of the US Constituion, 16th Amendment, 26 US Code, and the cases there supportive (for details see infra).
Demandant invokes all rights and IMMUNITIES under the common law, Constitution, English Kings' land grants in Free and Common Socage, and the LAW MERCHANT and the State Negotiable Instruments Law, Commercial Code and prior law thereunder.
Wherever, herein, there appears the or like phrase "Demandant is . ... exempt" (etc) the word "exempt" shall be construed to mean IMMUNE and is by Demandant intended. This shall apply to all affidavits supporting this Petition and Demand.

herein, has, by construction or otherwise, attempted to exercise and impose its (or a) jurisdiction over Demandant, which jurisdiction is NOT supported by and is prohibited by law, (see infra at pr. 53, pg. 9).

DEMANDANT'S BURDEN

6. Demandant is NOT required by law to fully set forth the total of his grounds, basis and authority supporting Demandant's position—for the same is IMPOSSIBLE[1] in the first Instance, and the Law does NOT require impossibilities.

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1. The impossibility of understanding the IRS Code, Related Tax Court Decisions, IR Rulings, the related Code of Federal Regulations, and the commentaries on the Tax Laws under the 16th Amendment and 26 USC is ADMITTED in a recent issue of the American Bar Association Journal. Also: "The truth of the matter, of course, is that (the lawyer) will NOT know the law . . . The great secret, kept by all lawyers, is that lawyers don't know the law, and even more shocking, NEITHER DO THE JUDGES . . . The reason . . . is simply . . . there is too much law for any man to master in his lifetime . . . A lawyer canNOT possibly know all the law." Robert A. Kessler, Dean, Law School: HOW TO FIND THE LAW, Ch. 2 p. 9 Analysis of the Problem; Wests, 1965 Ed., and therefore, neither can Demandant. The statutory Jurisdictional Facts are Vague—not as to how much income one receives—but as to whether or not Demandant's Common Law and Constitutional Immunities and Rights to be free from Federal and State Revenue Liabilities have been overtly and clearly displaced by statute and supporting cases (e.g. Maine v. Thiboutot, 100 SCt. 2502, dis. op. 1980).

7. And it is sufficient that the person who is responsible for such administrative knowledge and capability as a DUTY as a matter of LAW, must and should know such law, and is accountable for knowledge of such law is the President and Congress and its Adminsitrative Agencies (5 USC 101) and assigns and Chief Administrative Officers under Congress in the case of Federal Taxation [1], and the Governor in the case of State Taxation [2] or the Administrative Judges [3] and

1. US Constituion, Article II, Sec. 3

2. State Constitution, (Analog of cite in note 1 above) Wherefore, it is additionally supported that the ADMINISTRATORS and assigns are responsible for the faithful execution of the laws as in Hayburn's Case, 2 Dall (2 US) 409 (1792), although at 26 CFR 601, 105 (c)(3); Rev. Proc. 68-12 Section 1 et seqq. indicates to the effect that Constitutionality of a statute is not the province of the involved administrative agency, it implies that it is therefore NOT the province of that agency to question the Constitutionality of Demandant's prima facie Constitutional Immunity to Federal and State Revenue obligations and sanctions, and thus has Jurisdiction only to determine jurisdiction in the NEGATIVE—once challenged as in this case. See also the class of cases which Hayburn represents. YET, it is well known that any ten IRS agents/aids will give up to ten or twelve different answers to the same question/problem. Thusly, even the IRS canNOT be held to what it deems to be the law or fact at the lower (non-"institutional") levels. However: (What the Law) requires is that a statute be sufficiently clear that persons of ordinary intelligence who desire to know what the law is and to abide by it, can understand what is required of them." State v. Phillips, 540 P2d 936, citing State v. Packard, 122 U 369, 250 P2d 561 (see Federal Analogs, and class of other States' cases with same essential holding).

3. see 5 USC 557 (c)(3)(A), (B), (C), (D)

Examiners [1] of the governments.

8. DEMANDANT is NOT put to complete revelation nor setting out of all the BASIS IN LAW upon which he bases his decisions and allegations—for it is NOT his part nor lot to know all the law [2], and administrative and public law does NOT and canNOT require such of Demandant for the same is NOT clear as to the words and phrases and symbols used—sufficient that a man of ordinary intelligence could learn it in an effort to abide by it:

> "(What the Law) requires is that a statute be sufficiently clear that persons of ordinary intelligence who desire to know what the law is, and to abide by it, can understand what is required of them."
>
> State v. Phillips, 540 P2d 936, citing State v. Packard, 122 U 369, 250 P2d 561 (see Federal Analogs, and class of other States' cases with same essential holding).

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1. K.C. Davis (Prof. U. of Chi. Law School/U of San Diego) indicates that administrative judges are mere "clerks" and highly untrained in generic law as compared to lawyers. [ADMINISTRATIVE LAW, Wests, 1965, p. 12 (5)]. Thus, can clerks know more than judges? To affirm is an ABSURDITY. Examiners are in the nature of mere "fact finders" as if masters in a court of a mere Equity.

2. Maxims "ignorance" or "mistake of Law is no defense" NOTWITHSTANDING (infra)

9. It being admitted that NO lawyer and NO judge can possible know all the law, it is likewise admitted elementally that NO individual layman in person of Demandant can know all the law [1], the Rule "mistake or ignorance of the law is NO defense" notwithstanding[2].

1. The Rule is that the "Judge is bound to know the law (see Koffler, COMMON LAW PLEADING, p. 139-142, Wests, 1969) and "shall judicially notice the law—and enforce that law". This applies as well in the quasi-judicial environment—where the "Administrative Judge" (see 5 USC 557(d)(1)(A), (supra) shall know and enforce that applicable law. Thusly, and otherwise, this is in preparation for APPEAL contemplated by law represented by the class of rules represented by F RAP 15 ET SEQQ. etc.. This is also submitted under the law express and implied in inter alia, (a) Schwartz v. USDJ, 435 F Supp. 1203 and (b) Title 5 USC (US Administrative Pleading Code) and (c) 26 CFR 601, 105 (c) (3) Rev. Procedure 68-12 et seqq. NOTWITHSTANDING (supra). Appeals in this matter will be based on ERROR of Administrative personnel on LAW, and JURISDICTIONAL Facts (Mixed law and fact).

2. See law express and implied in class of cases represented by Cooper v. Phibbs, LR2 149 Eng.; Matherway v. Wall, 166 Mass. 333, Ross v. Drunkards, 35 Ala. 434, Semms. v. Ferrill, 45 Ga. 585, Wood v. Roeder, 50 Neb. 476, Clark v. Marshall, Treatise on Law of Crimes, 6 Ed., p. 122; Mertens, Comment on 26 USC 7203, Sec. 55A.02, Supp. 12/76, p. 14. See transcript Vol. 2, p. 140 and 144 USDC Kansas v. Ware cited at US v. Ware, Docket No. 78-1834, 10 US C.A., Def. App. Brief p. 2, pr. 3. Judge declares tax law to complicated. US v. Pompono, 97 SCT. 22; 18 Stan. Law Rev. 322, Dickinson L.R. 74:563-598; US v. Murdock, 290 US 389; US v. Bishop, 412 US 346; Spier v. US, 317 US 492; Sansone v. US, 380 US 343; N.Y.U. Inst. Fed. Tax. 36:1531-59; Tax Adviser 8:27-35; 22 ACR 3d 1173; Peterson. 338 F2d 872; US v. Wilson, 214 F. Supp. 629; US v. Goodman, 190 F. Supp. 847; US v. Ettore, 387 F. Supp. 582; Levine v. US. 261 F2d 747; Solby v. US, 353 F2d 897; US v. Howard, 433 F2d 505; Dover v. US, 189 F2d 343.

10. Demandant therefore, is NOT required to set forth fully all the law on the subject matter, it being IMPOSSIBLE (supra), therefore and otherwise excused.[1]

11. Likewise, Demandant and his position on the merits canNOT be prejudiced due to absence of complete statements as to law and fact. It is sufficient that a "fair statement" of the law and fact be presented—upon which administrative determinations and appeals therefrom can be based.

12. All citations herein shall be deemed to be preceded by the statement and qualification "per law express and implied in the class of authorities represented by", as may be practically and grammatically.

13. This is a challenge to and denial of Jurisdiction as "want of Jurisdiction" in the nature of that which renders

1. It is admitted that it may be that once Administrative Jurisdiction ("primary jurisdiction") is established (proved as a matter of "Jurisdictional Fact") the object of tax law can NOT depend on "Mistake/Ignorance" of law. But such JURISDICTIONAL Facts have NOT been established by the Commissioner in this case. The Law is intended only for Corporations and Quasi-Corporate Entities (Dole takers, etc.) who, as a matter of principles akin to or in the nature of "law implied in contracts" or "quasi-contract" or "Federal Unjust Enrichment" common or statutory law—must know and are obliged to know all related Law. However, the unenfranchised individual (Demandant in this case) is not subject to that environment and law, therefore need NOT concern himself with, nor must he know any part of, nor be responsible for mere US tax law.

Judgments VOID (See Torrey v. Brunner, 60 Fla. 365, 53 So. 337 Malone v. Meres, 91 Fla. 609, 109 So. 677; Quigley v. Cremin, 94 Fla. 104, 113 So. 892, applying law express and implied in 28 USC 1652, 28 USC 2072 as declaratory of general Common Law on the subject, residence in the Judicial Code NOTWITHSTANDING).

(14 through 30 reserved)

GRAVAMEN

JURISDICTION

COUNT I
The LAW MERCHANT

31. Demandant claims, has NOT ever waived, always has and does now invoke EQUAL PROTECTION, EQUAL APPLICATION as a substantive common law principle of American Jurisprudence, and NOT that of the 14th"Amendment" (sic). and DUE PROCESS of LAW in this and all associated, ancillary, precedent and subsequent actions and matters, events and process which, as Demandant alone shall determine, is related hereto.

32. Inasmuch as it is-appropriate to plead the issues Constitutional, Law and Fact at the Administrative Levels, (CFR and IR procedures cited in pg. 2, fn: 4 and the rules NOTWITHSTANDING) Demandant herein sets forth the issues involved as preparation for APPEALS at the Administrative and Judicial levels, and for any Civil Actions for damages which may of necessity follow or grow out of the Complained-of Acts Petitioned against, and ancillary acts. (See Bivins v. 6 US Scalawags, 403 US 388, 26 USC 7214; Owens v. City of Independence, 100 SCt. 1398.

33. Demandant has been FORCED against his will, against his better judgment, against his rights and interests, against and in violation of his intent and to his damage and detriment—into the USE of all negotiable instruments [1] by device and operation of law authorizing current monopoly nonspecie banking practices (See 12 USC [2] and 31 USC etc.).

34. This Jurisdictional Fact in force and effect under the State Commercial and Business Codes [3] and Federal Analogs by the Decisions of the US Supreme Court and Appellate Courts—has placed the Demandant in the position and status at law and in equity, of a LAW MERCHANT, subject to the negative aspects and Summary Judgments of the Lex Mercatoria, etc. (law merchant) and as law Bankrupts with like

1. In particular, Federal Reserve Notes governed by the Federal Law Merchant, where the law merchant does NO more than enforce mutual agreements (Swanson v. Fuline, 248 F Supp 364) and Demandant has NOT become a voluntary, intentional, "mutual" party thereto, nor is there in rem nor in personam jurisdiction established over Demandant which can be said to be grounds for forcing him to become party to same.

2. "USC" herein means US Code.

3. See effect of UCA 70A-1-103, RCWA 62A. I-103 and this state's analog and prior law. See Matthew Bender's UCC Reporting Service at Sec. 3-103 where cases indicate State Cases govern Federal Litigation (see 28 USC 1652 and 28 USC 2072).

"sanctions" [See 5 USC 551 (10)(A); 5 USC 558 (b)], which operates in effect as a state-granted privilege or franchise—upon which an excise or other tax may be levied, as a matter of International Law and otherwise, and which Demandant objects to and denies as unlawful.

35. Demandant has never voluntarily, knowingly, intentionally, submitted to the jurisdiction of the Law Merchang, nor "Federal Law Merchant" nor to any like body of law or fact, nor subscribed to same in any manner and has and does now repudiate, reject, and in all other ways deny the same andlike or related jurisdiction and authority over Demandant—which denial is supported and proved by the attached Affidavits, (Exhibits A and B), which proof canNOT be overcome by the Commissioner [1].

36. "The Jurisdiction of the Law Merchant is proved by VACT" (Encyclopedia Britannica, 1910, Vol. 16, pg. 300). Although the Judiciary and its "quasi-judicial" analogs, NOT excluding the Federal and State Taxation Agencies (NOT ex-

1. "Law Merchant is harch, but it merely enforces only MUTUAL agreements. It would be unconscionable to hold one to a contract (and law implied therein) to which he is not a voluntary party thereto." (Swanson v. Fuline, 248 F. Supp. 364).

cluding the IRS) at the administrative levels, can "prove" (sic) the Law Merchant by "judicially" and "quasi-judicially" noticed FACTS (which is mere form with NO substance) the true, operative, and SUBSTANTIVE Facts are to the contrary proved against the position of the Government, and FOR and in favor of the position of the Demandant [Burden of proof of IRS Jurisdiction is on the IRS (5 USC 559 s. 2; 5 USC 556 (d); Concrete Materials Co. v. FTC, 189 F2d 359 (CA7 1951); Maine v. Thiboutot, 100 SCt. 2502 dis. op.].

37. The Decisions hold that in all cases, due to its limited jurisdiction, the Litigants in Federal "Courts" (not excluding administrative tribunals) must allege and prove jurisdiction [US Constitution, Interpretation and Analysis; US Congress; Jayson/Small (1979/1971 Eds.)] commenting upon class of cases represented by MC Culloch v. Md., 43 US

316 [1]; [5 USC 559 s. 2, 5 USC 556 (d), Concrete Materials Co. v. FTC, 189 F2d 359 (7CA 1951); US v. Albrecht, 271 US 1]

38. A study of Cases Nationwide proves that in Civil and Criminal Tax Cases, there is a glaring absence of affirmative substantive allegation and proof of IRS "primary" or administrative Jurisdiction, on the fact of the Summons, Complaints and informations—and Grand Jury records.

39. In the early days of Law School wherein, in passing, it was stated that, absent a claim of Jurisdiction, the Court will Judicially Notice the Governing Law, and unless the adverse party objects to, or pleads around, such Judicially Noticed Jurisdictional proof by fact/law, that adverse party is bound

1. There is a presumption AGAINST Federal Jurisdiction (Lehigh Mining v. Kelly, 16 SCT. 307, Associates v. Ins. Co., 446 F2d 1187, Basso v. UPL, 495 F2d 906), and once challenged as to jurisdiction, the person which asserts jurisdiction must assume burden of proving same (Thompson v. Gaskiel, 62 SCt. 673, Basso (supra), Mc Nutt v. GE, 56 Sct. 780, Griff. v. Matt., 310 F Supp. 341 affd., 423 F2d 272), and where statute is not clear as to a substantive issue, the Tax issue is to be construed in favor of the victim (Spreckles Sugar v. Mc Clain, 192 US 397, Connally v. GCC, 269 US 385, US v. Cohen, 255 US 81, IHC v. Ky., 234 US 216, v. Reese, 92 US 214, Yu Cong v. Trinadad, 271 US 500, US v. Kirby, 7 Wall 482, Church of Holy Trinity v. US, 143 US 457, US v. Bishop, 412 US 346 and especially Miller v. Gearing, 258 F 255)

(citing the Professors Blackstone and Maitland).

40. This ancient principle of Common Law is still the Rule of the Court, and is from whence, ERRONEOUSLY, the IRS' State and Local Taxing Agencies and the Prosecutorial Officers obtain an otherwise ABSENT jurisdiction (by mere "assumption"):

> " . . . it is NOT necessary to state in the Pleading, matters of which the Court will take Judicial Notice (citation omitted). It is therefore unnecessary to state matter of Law (NOT excluding the LAW MERCHANT and jurisdiction), for this the judges are BOUND to know, and can apply for themselves to the Facts alleged."
>
> COMMON LAW PLEADING, Koffler/Reppy (Wests) pg. 139 (1969) [1]

41. Further, when a Respondent, as in this case (USA et al.), actually or constructively [2] claims and or exercises jurisdiction over one otherwise EXEMPT, it is PRESUMED that the exemption has been waived, abandoned, or overcome unless

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1. Emphasis and interpretations, in all citations, added.

2. "construction" and erroneous construction is the only means by which the Commissioner gains jurisdiction over "unenfranchised" individuals, which is mere "FORM", lacking "SUBSTANCE".

IMMUNITY has been squarely raised [1] and Jurisdiction objected to,

> " . . . Legality in the transactions or conduct of persons (NOT excluding governments as juristic persons) is always presumed—everything is regarded as legally done until the contrary is shown." COMMON LAW PLEADING, Koffler (id) at 142 (See US v. Ragen, 177 F2d 303, US v. CF, 272 US 1 applying the Rule to Administrative agencies).

but such is NOT true in this case, for JURISDICTION ONCE CHALLENGED CANNOT BE ASSUMED AND MUST BE DECIDED [Maine v. Thiboutot, 100 SCt. 2502, dis. op. (1980), supra].

42. Further, it is necessary for the other side to state his cause and defense against all matters pleaded or judicially

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1. Federal Jurisdiction canNOT be assumed, unlike cause of action, and must be decided. In this case, Jurisdiction as denied herein remains an "open question", for in all cases depended upon by the CIR, the question of Jurisdiction has never been "squarely raised" and in particular was never affirmatively disproved by the victim as in this case; and has always been posed in "sub silentia". Demandant is not a member, object, or subject of any class of litigation where the CIR's Jurisdiction was squarely raised, affirmatively proved and Ruled to exist (Maine v. Thiboutot, 100 SCt. 2502, dis. op. 1980).

noticed—or right to that defense is waived and canNOT be appealed:

> Applying Koffler (id.) at 140:
>
> "It is NOT Necessary to State Matters which would come more properly from the other side . . . As it is sufficient for each party to make out his own Case or Defense . . . "

But the IRS never, in this case, has made an affirmative "case" of their "own", but, as usual, attempts to rely on the "ignorance" of sheeple "taxpayers", Judges [1] and,

43. Further, the OPPRESSIVE Operation, force and effect of the State Commercial and Business Code upon Federal Litigation and therefore upon an otherwise innocent, unwilling and unknowing unidentified VICTIM (as is now the herein complained-of case with Demandant) has been and will be effected by the Respondents in that even "principles of common law . . . and public statute [not excluding that which codifies the LAW MERCHANT and principles of laches and

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1. "Judges" of US Courts become mere IRS "clerks" when "primary" adjudicatory facts in Administrative issues come before them. The only instance in Administrative Issues where Judges remain in the high station of Judges is when the issue of Jurisdiction comes before them as in Hood v. USPB, 511 P2d 52 or Reagles v. Simpson, 434 P2d 559.

and collateral estoppel, and law developed thereunder; (e.g.: Texas Commercial and Business Code, Sec. 1:103, Calif. Civil Code, Sec. 349.11 [1] and Cal. USS 1-103, Utah Commercial Code 70A-1-103 and Washington Commercial Code 62A1.103 which say in effect:

> "In any case NOT provided for by these statutes . . . the Law Merchant SHALL GOVERN.") [2] (Construed in pari materia with prior law; UCC 196, "shall govern".) [3]

shall be so judicially noticed and enforced against Demandant absent Remedy and Relief herein Demanded.

44. Further, the States which DEPEND upon, by statute, the Federal Jurisdiction for jurisdiction to tax those states'

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1. Adopted at a second section, also (Cal. UCC 1-103), and all states adopted the analog of the Negotiable Instruments Law, Section 196 (now repealed), but which is the governing law and construction under rules of pari materia. Revised statute UCC 1-103 merely states that principles of law and equity merely supplement, however, the law merchant continues to GOVERN as immutable INTERNATIONAL LAW, new language of statutes implying to the contrary NOTWITHSTANDING.

2. See this State's Uniform Commercial Code (UCC) analog.

3. Construed in pari-materia with governing prior law [See American Law Institute NEGOTIABLE INSTRUMENTS LAW (N.I.L.), Section 196, and state analogs, as immutable International Law].

unenfranchised individuals, are subject to the infirmities of Federal jurisdiction and infirmities of Federal Statutes and practices which the States therefore otherwise de facto and otherwise are wholly, but Fatally, dependent upon, which infirmaties may in fact, as a matter of law, defeat and operate as fatal to that state's jurisdiction.

45. That, however is NOT a subject for STATE Courts to determine, for it is a federal question. [1] and as well:

> "States were put on notice that every specie of state (State or Federal) legislation, whether dealing with procedural or substantive rights, was subject to the scrutiny when the question of ESSENTIAL JUSTICE is raised."
>
> US Const. Int./Analy.: Jason/Small (1969) pg. 1084 (id.) Constitutional Law (SR) Wests; Rossen; pg. 248; both above commenting upon effect of the case; Hurtado v. California, 101 US 516, 28 LEd 232. Apply, also, principles enunciated in: Yick Wo v. Hopkins, 118 US 356, 30 LEd 220 (1886) and that class of cases.

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1. It appears that the 14th Amendment actually dissolved the states, in their "governmental" capacity, their mere "proprietary" (common ownership of property) remaining [see Moore's DIGEST OF INTERNATIONAL LAW (1906 USGPO), Sections 90-110], the Governor, legislatures and courts being reduced to mere Federal ADMINISTRATIVE AGENCIES. (See State Department Bulletins and Attorney General Opinions which affirm this shocking effect.)

46. The question of the LAW MERCHANT governing both State and Federal Tax Litigation, under the State Commercial Codes, Negotiable Instruments Law (N.I.L.) and "prior law" is settled (see class of cases represented by In Re American Metals, 276 F2d 705 (CA2 1960). In Re Alekovich, 275 F2d, 454 (CA 6 1960) and Hulsart v. Hooper, 274 F2d 403 (CA 5 1960), the Law Merchang as well governing state litigation as in the class of cases represented by Mechanics v. Katterjohn, 125 SW 1071, Ann. Cas. 1912 A 439.

47. Further, Demandant maintains that the "GOVERNING" Law merchant (General or International Law, and Federal) is a substantive element of Demandant's case and Petition—in that the Internal Revenue Service admits itself—that the Law Merchant Shall Govern:

> "In any case NOT provided for in this Act . . . the LAW MERCHANT shall govern." IR Manual 8(21)4, pg. 58 (10)0-200: FIDUCIARY RELATIONSHIPS, ETC., Legal Reference Guide for Revenue Officers.

48. Therefore, Demandant maintains that the Pleading of the Law Merchant, its Codification analogs, its Federal Decision Analogs, International Law and Jus Gentium, Law of Nations, etc. are essential and canNOT be said to be superflous,

irrelevent, nor less than substantive, and Demandant pleads the LAW MERCHANT in all its forms as governing the hereto relevent Domestic Law, Municipal Law, Statute, Common Law under Statutes by decision, Federal Decision Law, Common Law under law prior to Statutes; and International Law as [1] binding upon State and Federal Agencies and Courts under the following:

> "American Courts are bound to recognize and apply LAW OF NATIONS (International Law) as part of the law of the land.
>
> US v. Melekh, DC NY, 190 F. Supp. 67 (1960), cited in Wests US Code Anno., US Const., Art. I, Sec. 8, Cl. 10
>
> "Courts of this Country have obligation to respect and enforce international law NOT only by virtue of this country's status and membership in the community of nations, but also because international law is part of the law of the land."
>
> Banco National de Cuba v. Sabbatino, DC NY 193 F. Supp 375 Affd., 307 F2d 845, Rev. on other grounds, 376 US 398, 11 LEd 2d 804, on remand 272 F. Supp. 863. See also the case: The Neriede, 9 Cr. 388, 423, See also US v. Belmont, 301 US 324 (1937), and that class of cases. (See Moore, INT. LAW, 56 Cong. Doc. 551 Vol. 1, Sec. 2, U.S.G.P.O. 1906).

1. See Beutel's Brannan Negotiable Instruments Law, 7 Ed. (1971) Greenwood Press, Westport, CT, page 3, note 9j.

49. Demandant has not waived and does NOT, and will NOT waive knowingly nor purposefully nor intentionally nor otherwise his RIGHTS and IMMUNITIES and always has and does claim and invoke all rights and immunities and protections under the LAW and the positive aspects and benefits of the ancient and modern LAW MERCHANT, and Constitutions as a body of Law, per and under the Ancient English Kings' Land Grants of FREE AND COMMON SOCAGE [see Blackstone and Pollock/Maitland for definitions and origins thereof (Dane Law not Roman Law). and contents of the original American Charters)] [1]

50. Demandant claims that the highest virtue and order of the Law of Contract, negotiable instruments and taxation under International Law, US Constitution, State Constitution and Law is knowledge, agreement, voluntariness and INTENT—

1. See the FEDERAL and STATE CONSTITUTIONS, Vol. 3, p. 1827 (Mass.); (id.) at Vol. 1, p. 519 (Conn.): etc.: see Sam Adams (Works) and Biographies; Letters, etc.; the Charters remaining as Binding, the operation and politics (dissolving of the states) of the 14th "Amendment" (sic) NOTWITHSTANDING. [See Mass Bay Co. and Conn. Charters, (Circa 1620) in AMERICAN CHARTERS, CONSTITUTIONS and ORGANIC LAWS . . . of the USA . . . 1392-1908, Vol. 1 & 3; Thorpe, U.S. G.P.O. 1909. (See Dartmouth v. Woodward, 7 Wheaton 518 and Land Grant Cases)].

with absence of mistake, fraud, duress, and like anomalies, and the Law Merchant and Common Law so state (Swanson v. Fuline, 248 F Supp 364).

51. Demandant has never voluntarily directly or indirectly, nor intentionally nor knowingly, nor actually nor constructively submitted to nor acquiesced in the jurisdiction of the IRS nor the negative aspects of the general or Federal Law Merchant nor other law nor Grant or franchise; nor State law nor contract; at the administrative level, nor at the Executive nor Legislative nor Judicial levels, nor any type of quasi-judicial level, nor at any other level nor in any other manner, and likewise with State and Local Revenue and Taxation Authority.

52. Demandant has never knowingly nor otherwise Intentionally submitted to nor acquiesced in the above nor like express or implied jurisdictions, and Denies such Jurisdiction. See Exhibits A, B, C, D, E, etc. .

53. Demandant has never by overt acts, nor as a failure to perform duties or other acts, which can otherwise be held to be constructive or actual submission to or acquiescence in such jurisdictions, become subject to such jurisdictions, in that, inter alia, Demandant has NEVER "slept on his rights", thus the law must protect this vigilant Demandant. [See Digest of

Broomfield Maxims; Swanson v. Fuline, supra].

54. Demandant, therefore and otherwise, is NOT subject to the jurisdiction of the IRS at any level by any means (see above), for under the LAW MERCHANT, the Common Law, and the law general and otherwise, Demandant has never voluntarily nor knowingly or intentionally submitted to or otherwise become the OBJECT of or SUBJECT to the jurisdiction of the Congress, the IRS or State Taxing Authority in any manner related to or authorizing Federal taxes, nor has Demandant acquiesced therein actually or constructively, and Demandant puts the Respondent to the proof of Jurisdiction on the merits of Jurisdictional Fact [1].

55. No actual or implied Contractual nor Grant-type relationship exists between Demandant and any State, Local, or Federal government grant [2] Respondent under any body of law NOT excluding the LAW MERCHANT, therefore, there is

1. See law express and implied in the class of cases represented by Crowell v. Benson, 258 US 22. for review of Jurisdictional Facts will serve a "worthwhile purpose" in this case (Morrison Knudson v. O'Leary, 288 F2d 542). See 5 USC 559 s. 2; 5 USC 556 (d), Concrete Materials v. FTC, (supra)]

2. All reference to Federal Grant, Franchise or "state" is in its "governmental" and "proprietary" (and other, if any) existence and powers.

NO civil jurisdiction of Respondent over Demandant (see also infra; arguments with respect to Direct v. Indirect v. Capitation [1] taxes citing class of cases represented by Hale v. Henkel, 201 US 43 which further substantiate arguments here in under the Law Merchant and otherwise), and Demandant puts the Respondents to substantive and material and positive and affirmative proof of the jurisdictions claimed and invoked on their part whether impliedly, expressly, actually, directly, or indirectly invoked or dreamed of by Respondents

COUNT II

IRS FORM 1040 A NEGOTIABLE INSTRUMENT?

56. The IRS Form 1040 appears to be an INSTRUMENT in the nature of a NEGOTIABLE INSTRUMENT; nevertheless, it is an instrument which, under the Federal Law Merchant now or yet to be "fashioned", discharges the duty/obligation to file a return (or in part provide information under 26 USC 7201 et seqq.), which duty/obligation can arise only out of a FRANCHISE- which franchise Demandant is NOT the beneficiary of nor object of—in any way [see Exhibits A & B and C & D, etc.: at infra, nullifying any related 14th "Amendment" (sic) obligations].

1. See US Constitution I:2:3 and I:9:4 and Appendix II.

57. Demandant is, therefore, NOT the OBJECT of nor SUBJECT to the 16th Amendment, Article 1 US Constitution taxing power, nor 26 USC, etc., for he is NOT a "voluntary" (see US v. Flora, 362 US 145) participant in nor beneficiary of any FRANCHISE which may operate to require Demandant to File a return or Provide Information, and is thusly NOT required to File a return or Provide information. No r can Demandant be made to become an involuntary party to such an instrument absent some in personam jurisdiction over him and SUBJECT MATTER and proof thereof, thus he is not a "mutual" party as required by law express and implied in the class of cases represented by Swanson v. Fuline, 248 F Supp 364 (supra). The CIR is hereby Reqaested to give a legal description of the 1040 Form and its operation under the Federal Law Merchant and Federal Common Law.

COUNT III

SOCIAL SECURITY FRANCHISE

58. Demandant is NOT a "voluntary" (see US v. Flora. 362 US 145) participant in nor beneficiary of the "social security" (sic) franchises (state/federal) and is therefore NOT a person in the nature of a "ward of the state" which owes (Demandant does NOT OWE) a debt/obligation to the "state"

(State, Federal, Local governments), and has stated and otherwise Published the same to the world (in rem) and all individuals (in personam) as herein express and implied and as is express and implied in Exhibits A, B, C, D, E, F, etc., as are attached and apply hereto.

59. Demandant only by mistake of jurisdictional fact [1] (see supra) has appeared to become a voluntary party to such programs—and has used or obtained the social security number only by mistake of JURISDICTIONAL Fact—and never would have so appeared to or actually become such a party thereto or use the number— if he/she had been in full possession of the pertinent facts [2], and Demandant was in fact—NOT in full possession of nor knowledgeable of the said FACTS and in Fact, was misled, cajoled, unduly influenced, forced, coerced, DEFRAUDED, misrepresented to and otherwise unlawfully kept from full knowledge of said Facts as to what the Social

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1. All allegationso f "mistake of fact" etc., are directed to only JURISDICTIONAL Facts.

2. Mistake of "JURISDICTIONAL FACT" only. This applies to all references herein to "MISTAKE OF FACT".

Security Franchise and License [1] etc. really was, is and may become and the same as to effect of said Facts was misrepresented to Demandant by those in position to so influence Demandant directly and indirectly including school teachers, parents, relatives and Guardians.

60. Demandant stands on the Affidavits and Pleadings [2] and the effect of the supporting Affidavits as proving absence of ADMINISTRATIVE ("PRIMARY") Jurisdiction of the IRS (Commissioner) over the person, property, interests and endeavors of Demandant, Demandant NOT being object of the Tax Law involved—there being, therefore, NO subject matter and NO cause upon which the IRS can base a Claim and sustain such or other Jurisdiction in a Court for enforcement of its demands upon Demandant, nor right to look into his personal

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1. Social Security number appears to act as a "state" (supra) created license to work for state created creatures (Corporations/Quasi-corporate entities).

2. But does not waive right to Formal and Informal and Statutory hearings on the issues, and demands same.

affairs directly or indirectly under 26 USC 7602 et seqq., etc. .[1]

IRS W-4 FORMS

61. Demandant, if he ever worked for a Corporation or enfranchised person or quasi-corporate entity or for any other reason ever filled out or filed or otherwise became or was made party to an IRS W-4 Form or 1040 Form, it was by mistake of Jurisdictional FACT, and the Same are hereby declared to be VOID an d of no effect by mistake of Jurisdictional FACT [see 26 USC 3402 (p)]. Under 26 USC 3402 (p) it is affirmed that the said W-4 form is a VOLUNTARY request for withholding—reaffirmed in various Internal Revenue Regulations (see IRS Reg. 31.3402 (p) 1 (b) [2] and

1. For Congress has no power to, absent necessary "Rational Basis" and "telic Relationships" to lawful Federal Power, investigate Demandant's private affairs and thus have not that power to "delegate" [see law express ind implied in 5 USC 302, 5 USC 558 (b)].

2. Also attached hereto is EXHIBIT Y which is the cover letter to the entity requiring of me the production and execution of a W-4 Form, Citing and Quoting the honorable Judge Foley in Rackey v. Clark County, USDC L.V. Nev., Docket No. LV 79-260 RDF which states that no entity has power to reject nor change a W-4 Form's substantive content, and that the only remedy is a criminal charge against one with whom the IRS disagrees as to the content of a W-4 Form. Demandant demands this Rule be observed in this case.

Demandant herewith submits Exhibit E which should have accompanied any and all said W-4 forms for current "employers" (sic) if any and completed by Demandant for purposes of the said employers if any.

62. If Exhibit F is attached it modifies any existing and current W-4 form that may be an issue in any Tax matter to which the Pleading and Administrative Law Brief may be related directly or indirectly, and nullifies that W-4 form(s) and related signatures as to operation and effect and validity, as having been executed under mistake of Jurisdictional Fact.

COUNT IV

Title 5 US Code

63. Insofar as Title 5 US Code (USC) and related CFR rules do NOT admit jurisdiction [1] of the Administrative Agency of the Treasury and IRS (see 5 USC 101), or other administrative agency that may be involved in this or related Federal Tax

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1. Which adjudication is to be determined "on the record" [5 USC 554 (a)*].
   * Demandant demands proof on the record of JURISDICTIONAL FACTS and challenges and denies right or discretion of IRS Administrative officers and the Courts on judicial review to "administratively" or "judicially" NOTICE the denied and complained of jurisdiction to exist, and to the contrary requires substantive and material proof thereof on the record.

issues or that claim jurisdiction, Demandant relies on law express and implied in and under Title 5 USC, wherein such agencies are the OBJECT OF and therefore SUBJECT TO 5 USC pleading (5 USC 101).

64. This Instrument is to be construed to be a DEMAND at law, the words and phrases "petition", "pleading" and the like being mere descriptive form; and is filed under the First Amendment to the US Constitution, and 5 USC 555 (e), and challenges jurisdiction as contemplated by or in the nature of that contemplated by 5 USC 706 (2) (C), 5 USC 554 (b)(2), 5 USC 558 (b) [1], in aid of the administrative process and IRS and to provide a proper foundation and RECORD for Judicial Review under 5 USC 701 through 5 U SC 706 and other law.

65. Demandant prefers not to plead under provisions of IRS rules and regulations and 26 CFR (Code of Federal Regulations) in that it appears that this would be clear admission

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1. 5 USC 552 (b) (h) (1) Citation of a limited number of applicable statutes shall not be deemed and is not intended as waiver of right to protection of those not cited. A general notice of the law depended upon is deemed sufficient; see also 5 USC 552 (b)(1) and 5 USC 301, "withholding of information" provision and like provisions of 5 USC.

of IRS, et al., Jurisdiction [1]. Exhaustion is not necessary where pure law or Jurisdiction are questions. [2]

66. Where such a decision or assumption is evident, the CIR is requested to provide, if any, contrary authority of a meterial and substantive nature with specific citations.

67. Demandant demands counsel as express and implied in 5 USC 500 (d) (1) and construed in pari materia with the 1789 US Statutes At Large, Section 35 differentiating between "counsel" and "attorney", law in the nature of 28 USC 1654 NOTWITHSTANDING'

68. Witness fees for all Demandant's witnesses and for

1. Such Rules (eg. 26 CFR, 5 CFR, etc. and IR Manuals, etc.) are intended only for those entities object of and therefore subject to the Commissioners/Sec. Treasury's Jurisdiction and therefore Demandant is in addition EXCUSED therefrom as a matter of law [see Footnote 1 to "OBJECTIONS . . ." (supra)].

2. Although "exhaustion" of Administrative Remedies is not required where question of pure law or Jurisdiction is the question [see cases reported under Wests 5 USC 702; 5 USC 706 and Hopd v. USPB, 511 P2d 52 (1973); Reggles v. Simpson, 434 P2d 559 (1967)]. It is proper and essential to give NOTICE to the herein named parties respondent—to (1) lay a foundation at law for Defense upon attack by some upon Demandant and (2) lay a foundation at law for a legal attack by Demandant upon Respondents—whether direct or collateral or otherwise. This, therefore, constitutes NOTICE of and opportunity to be heard and defend—concerning the express and implied substantive claims of Demandant, and otherwise.

Demandant himself are demanded under 5 USC 503, as well as return of costs, and values in the nature of reasonable attorney's fees and other expenses necessary to the prosecution of this case.

(69 reserved)

OBJECTIONS TO ACTS OF IRS/COMMISSIONER/SEC. OF TREASURY
(Supplement to all Counts)

70. Demandant challenges, denies and otherwise assails the Respondent's action as herein complained of IN ITS ENTIRETY [1] as being one or more of the following, severally or in any effective combination, to wit:

A. Deny Procedural Due Process.

B. Deny Substantive Due Process.

C. Deny Equal Application and Protection of the Law.

D. Are Contrary to Constitutional right, power, immunity.

E. Are excess of statutory JURISDICTION [2], authority [3], or limitations.

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1. (See Natural Gas v. Slatter, 82 LEd 276), for the Commissioner's et al. acts herein complained of are "groundless" (see Myers v. Bethlehem, 82 LEd 638) and thus "the Government canNOT possibly prevail: (see Enoch v. Williams, 370 US 1 with good explanations of the Doctrines in the F2d report thereon).

2. Jurisdictional Fact and Law must be heard by a competent court of law and not some other procedural body. (see Dimick v. Schredt, 93 US 474, Maine v. Thiboutot, 100 SCt. 2502 dis. op.).

3. Citation of all authorities is for analogy, not necessarily for the facts involved in those citations and authorities.

F. Are short of statutory right.

G. Are without observance of procedure required by law.

H. Are unsupported by substantial evidence.

I. Are absent Rational Basis.

J. Are absent necessary substantial nexus or telic relationship to lawful powers or purposes.

K. Are unwarranted due to absence of proved Jurisdictional Facts.

L. Are OPPRESSIVE.

M. Are unconscionable.

N. Are unreasonable.

O. Are absent adequate statutory guidelines.

P. Are absent adequate safeguards.

Q. Are irrelevant to material and substantive lawful purposes.

R. Are overly broad.

S. Are prejudicial.

T. Deny Essential Justice.

U. Are frivolous or dilatory or a sham.

V. Will do unlawful irreparable injury.

W. (reserved)

X. Violate 26 USC 7214 (a) (1), (2), (3), (4), (5), (6), (7),

(8), or (9).

Y. Are a FRAUD upon the Law and or Fraud in Fact.

Z. Are otherwise not in accordance with law.

71. Demandant directs the honorable Commissioner et al. to 5 USC 706 and the cases for authority for the above, and presents same as a foundation for Judicial Review as above express and implied.

72. Demandant has NOT been shown—by the complained-of and petitioned—against expressed and implied herein Taxing Authority (Respondents), nor can the same Authority allege nor prove affirmatively and substantively— that Demandant is OBJECT OF and SUBJECT TO any jurisdiction under which said Authority can claim a Return Due, Tax Due, performance Due, Failure to perform; nor that Authority's right to investigate [1] or otherwise "canvass" with respect to Demandant whether for Civil or Criminal or administrative or Congressional purposes or combinations thereof, whether under Statutes (NOT excluding 26 USC 7602) or otherwise.

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1. For Congress has no power to, absent necessary "Rational Basis" and "telic relationships" to lawful Federal Power, investigate Demandant's private/Quasi-Private affairs and thus have not that power to "delegate" (see law express and implied in 5 USC 302, 5 USC 558 (b) and supra).

73. And Demandant puts the above-Cited and complained-of, Petitioned and moved against Taxation Authority to allege and affirmatively prove and substantiate any (supra) JURISDICTION under and by which Demandant can be charged as being subject to or object of Taxation expressly or impliedly, directly or indirectly, actively or constructively, nor bound by attaching obligations or liabilities.

74. Demandant being sufficiently so assured as to state that the Petitioned against Taxation Authority canNOT prove a jurisdiction, and has no jurisdiction what-so-ever, and canNOT so prove under any CIRCUMSTANCE, LAW FACT OR PROCEDURE NOR OTHERWISE.

75. The imposition of the Law Merchant as a franchise unknowingly [1], against Demandant's will, and against his interests and to his damage and the presence of actual or constructive Fraud, Duress, Laches, Estoppel and other bars (supra) to the complained of Taxing Agency's assertion or jurisdiction are fatal to that Agency's position, and absence of voluntary

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1. absent Demandant's voluntary, full knowing, intentional consent (Swanson, supra).

submission and subscription (as herein explained expressly and impliedly) to the franchise of the LAW MERCHANT or other Franchise or other basis upon which the claimed jurisdiction rests, is a bar to further assertion of said jurisdiction as in part proved by the attached Exhibits (supra) and

> "Our system of taxation is based on voluntary assessment and payment, NOT upon distraint."
> US v. Flora, 362 US 145, 176; 80 SCt. 630; 4 LEd 2d 623 (1962) [1]

76. Demandant further calls upon the Demanded against Authority as Respondent to affirmatively allege and plead any and all forms of JURISDICTION upon which it depends to impose itself upon Demandant in any manner what-so-ever and to do so in writing or cease all complained of and ancillary or related activities directed against Demandant and his interests.

(77 to 89 reserved)

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1. See Chief, IRS, Commissioner Johnnie Walters statements to this effect, US News & World Report May 15, 1972, Sept. 17, 1973; and in the Senate Congressional Record, May 16, 1974.

COUNT V

EXCISE TAX v. CAPITATION TAX

90. Further substantiating the absence of jurisdiction over the person of Demandant by the IRS or State Tax Authority, Demandant points out for the convenience of the Respondents and the Courts that unenfranchised individuals are NOT subject to an excise tax.

91. The Courts, both State and Federal, have ruled that the 16th Amendment to the US Constitution gives NO NEW taxing power to the Federal Government [1], but that the 16th Amendment is but a restatement of the Constitution Law existing prior to the 16th Amendment, (Article I of the US Constitution) and that it applied to Corporations or Quasi-Corporate entities, as state created entities and specially enfranchised

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1. "Judgments within the powers vested in Courts by the Judiciary Article of the Constitution may NOT lawfully be revised, over-turned or refused faith and credit by another Department of Government." Chicago & S. AL v. Waterman, 333 US 103, 114 (1948).

individuals (compare Hale v. Henkel) and Springer v. US [1].

92. The attached Affidavits and Exhibits are proof of absence of any special franchise with respect to Demandant and therefore, under the Supreme Law of The Land, Demandant is exempt from requirements of the 16th Amendment and law thereunder NOT excluding the IRS Code, 26 USC.

93. The 16th Amendment merely authorizes a continuation of the power to tax corporations and quasi-corporate entities and enfranchised individuals, and is a restatement of US Constitution: Art. I:8.

94. It must be noted that the 16th Amendment does NOT repeal on the face nor constructively nor impliedly--the US Constitution, Article I, Sec. 9:4 [2] which requires all taxation of the unenfranchised individual to be of a nature of a CAPITATION, that is to say a "head tax" or a "poll tax" [as in to take a poll (count)].

1. Although Federal tax liability is purely a matter of LAW, and is NOT based on Contract with the Federal Government, it appears that it can be based on Grant of Franchise or Contract with the several states, and this includes the 14th "Amendment" (sic) "Citizenship", but Demandant has proved absence of all such OBLIGATIONS by the attached Exhibits (supra).*

* See Appendix II, attached hereto.

2. Nor does it repeal Article I:2:3 thereof, construed in pari materia with I:9:4, the 14th and 16th Amendments (sic) NOTWITHSTANDING.

NOTE: The above point and proposition is proved by the class of cases represented by Hale v. Henkel, 201 US 43, Flint v. Stone Tracy, 220 US 107, Stanton v. Baltic Mining, 240 US 103, etc. .

95. Therefore, we see that in addition to the Demandant NOT having a constructive or operational or actual franchise under the LAW MERCHANT—he additionally is NOT subject to the jurisdiction of the IRS for he is NOT the subject nor object of TAXATION within the meaning and intent of the 16th Amendment, nor the IRS Code, for the Code (26 USC) has NO provision for a CAPITATION tax as above described—as a matter of LAW.

96. Further, the Respondents have NOT alleged nor intimated that the information sought, (supra) or performance due (file a return; provide information; supra) or forebearance expected or other obligation of Demandant by the Respondents is within the meaning and intent [1] of the LAW as "correctly interpreted" and construed (see class of cases cited in paragraph 94, supra). Therefore, NO jurisdiction exists, and Demandant puts the Government to proof of its asserted "jurisdiction" and to

1. "Intent of Congress is the Law" (Nat. RRPA v. RR, 414 US 453; Stewart v. Kahn, 11 Wall 493; J.C. Penney v. CIR, 27 USTC 1013).

disprove that such jurisdiction is but a mere myth in this case, bordering upon, if not actual, FRAUD.

97. Demandant has admitted and does now admit and allege and does NOT dany and has NOT denied—that the 16th Amendment is a Constitutional and Valid Act in its proven application to proper OBJECTS and SUBJECTS of taxation, and this admission is unqualified, and Demandant is NOT, never has been and will never be a "tax protestes" nor "protester" or like anomalies, outside the common law (e.g. see Utah Code 59-11-11 et seqq.) and this State's Analog thereto.

98. Demandant has depended upon US Supreme Court, State Supreme Court, Appellate Court, Reported Trial Court and recognized authored sources of law cases for forbearance to act and possible acts and other acts with respect to taxation and performance with respect to the State and Federal Taxation Codes and related law, and with repsect to requests, contracts, and demands made by Government Agents with Demandant, and the same cases, or exerpts of import therefrom, upon which Demandant has depended and does depend, are made a part hereof by reference, as if set forth fully and at length hereinat—to be introduced at an

appropriate moment at the administrative level or judicial levels, with commentary upon their meaning and the understanding which Demandant has gained therefrom, which understanding caused Demandant to substantially change his position by acts overt and implied.

99. Once again, and under a different Law or body of law, the jurisdiction which the Respondents claim over Demandant has been proved to be non-existant as a matter of Law.

100. Demandant again puts the Respondents to the affirmative and positive proof(as at supra) of the jurisdiction claimed as herein expressly and impliedly required which shall disprove the claim of absence of jurisdiction proved by Demandant.

101. Demandant as well asks the Respondent for Administrative or Quasi-Judicial remedy and relief as set forth in the Title of page 1 and otherwise as herein expressed and implied, that is to say, a Final Order on the Merits, or Cessation of complained-of acts and other remedy and Relief herein demanded.

(102 through 110 reserved)

COUNT VI

WAGES v. INCOME

111. It should be noted that, as a matter of Law, there is a Substantive Distinction between "wates" [1] and "income".

112. The Respondent has NOT affirmatively alleged [2], nor have they affirmatively proved [3] that Demandant has received other than wages as a "source" from which "income" is derived, nor that an "income" was received upon which a "gross income)' was OBTAINED—upon which a: tax may be due, or upon which a return is due. All endeavors and relationships "NOT FOR PROFIT" and all endeavors and relationships as may apply to the question of "income" etc., were intended only for "wages"; and NOT "income" of any description. [4]

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1. See Mc Grew v. IC, 85 P2d 608, 96 P 203 and "income" and "gross income" (see class of cases represented by Edwards v. Keith, 231 F 110).

2. (as at supra)

3. (as at supra)

4. Wages are not only not taxable (infra), but are so highly prized and favored as a matter of law, as to be not subject to any kind of attachment or attack for private, proprietary, nor governmental purposes (Jackson v. Burns, 41 So. 40, La SCT 15 Jan 1906).

113. Therefore, All Powers and Rights and Acts on the part of the Respondent whether civilly or criminally suspect, or otherwise suspect under such doctrines as set forth in US v. La Salle Bank (1978) [1] or like cases and 26 USC and related statutes and law, whether at the administrative level or Judicial Level, or "quasi-judicial" or otherwise—are SEVERELY LIMITED—and particularly so when viewed in the light of the totality of the circumstances—both law and fact and procedure, separately and in combinations—as each part of the allegations in this Instrument must be read and construed as a whole, as well as if Counts.

COUNT VII

US v. LA SALLE BANK

114. On the surface—without analytic reasoning and comparison and application of related and equally controlling LAW—the La Salle case APPEARS to be most "liberal" in the powers granted to the Government [see Tax Management (WDC) Vol. 123].

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1. 98 SCt. 2357, 46 LW 4713

115. This "liberality" toward the Government is justified—when applied to PROPER objects and subjects—and is not challenged by Demandant in its PROPER application and effects.

116. However, La Salle, when applied to improper subjects and objects—admits of absence of certain and necessary conditions precedent—which are otherwise necessary for a successful judicial enforcement under La Salle, for a third party may succeed in raising questions of Jurisdiction [Arcaya v. Estrada, SD NY (1957) 24 FR Serv. 12h.243, Case 1], the summons having, therefore, been issued for an improper purpose (supra).

(117 through 120 reserved)

COUNT VIII

REVERSAL OF BURDEN OF PROOF

121. Respondents are applying the 16th Amendment and 26 USC (IRS Code) to Demandant IMPROPERLY; Demandant is not proper subject or object of taxation (see supra) and the effects are improper, invalid or unconstitutional, in that the BURDEN OF PROOF is reversed—by device and operation of law, which is prohibited as a matter of law as in the class of

cases represented by Speiser v. Randall, 357 US 513, 2 LEd 2d 1460.

122. This unlawful and effective reversal of burden of proof is manifest in the myth of remedy and relief supposedly otherwise available in the Tax Court, and in the burden shift resulting from 26 USC 7203 and "third party" activity with respect to issue of the 2039 "summons", and state analogs, and the mythical and INADEQUATE "intervention" remedy.

123. The 2039 summons (26 USC 7201 et seqq.) has its place when applied to proper OBJECTS [1] and SUBJECTS [2] of taxation. However, when there is also "bad faith" [3] shown, (see US v. Lofko, CA SC 1973, 479 F2d 749) or unlawful effects, or unlawful application of the law when applied to those not subject to, nor objects of, the Statute, there being no "nexus" (US v. Berkowitz, DC PA 1973 355 F Supp 879) being "oppressive" (US v. Acker, DC NY 1971 325 F Supp 857), and "overly broad" (US v. Berkowitz, supra), "disproportionate"

1. (See supra)

2. (See supra)

3. "Good Faith" has been recently ELIMINATED as a defense for state acts outside of their Jurisdiction [Owens v. City of Independence, 100 SCt. 1398 (1980)].

to the ends sought (US v. Theodore, CA SC 1973 479 F2d 749) and "unreasonable" (US v. Dauphin, CA Pa 1967 85 F2d 129, 19 LEd 2d 981), with no "legitimate purpose" (US v. Duke, DC III 1974 379 F Supp 545), especially when the Respondent does NOT show prima facie JURISDICTION that "the individual may be liable" (US v. Silkman, CA NC 1976 543 F2d 1218, Cert. Den. 97 SCt. 2185) the Respondent in this case is without authority, as he directly and indirectly asserts as herein complained of—for Demandant herein and hereby alleges that the Commissioners acts, direct or indirect, sirectly or indirectly, violate these and other principles of law as herein expressed and implied. Application of Yick Wo v. Hopkins, 118 US 356 (1886) is well realistic—under doctrine of equal protection and application and due process and "discrimination" principles of law, which case (supra) has been cited and sustained through litigations even through the past hours.

124. The above cases and other cases and statutes and authorities are but merely representative of the Law express and implied in the class of cases supporting valid attacks upon the improper APPLICATION and affects of the application by

Respondents of the tax laws in question to Demandant, and all exerpts relevant, substantive in nature, and of import—from those cases and authorities cited and not cited, but relevant, are made a part hereof by reference as if set forth fully and at length hereinat; and development of further attacks based thereon and otherwise is a right reserved.

COUNT IX

UNLAWFUL REVERSAL OF PROOF

125. Reversal of burden of proof occurs as Respondents apply Tax Law in this case as complained of herein, in that inter alia the elements necessary per the Decisions (see 123 above) must be proved by Demandant PRIOR TO CLAIM for relief at a judicial enforcement hearing; and otherwise in tax tribunals and Administrative and "quasi-judicial" levels, and therefore, is further **proof** of ABSENCE of jurisdiction over Petitioner/Demandant.

(126 through 130 reserved)

COUNT X

DELEGATION OF STATE LEGISLATIVE POWER TO FEDERAL GOVERNMENT

(IF THIS IS A STATE TAX ISSUE)

131. The whole or in part dependency of State taxation statutes upon Federal Legislation, (supra) and particularly upon CHANGES of a material and substantive nature as to WHO is required to provide information and WHO is required to file and WHO is required to pay a tax or who is liable under ancillary principles of law, is a procedure which has four, but very several SUBSTANTIVE infirmities:

> A. The question of WHO is to file [1] a state return, provide information, and pay a state tax is a FEDERAL QUESTION, NOT a fit subject for State judicial or quasi-judicial activity, thus the state administrative agency and courts have no jurisdiction over the subject matter, or,

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1. Three essential elements of a "wilful failure to file" case which must be established are (1) if Demandant is required to file (Jurisdiction); (2) did Demandant NOT File; (3) was failure "wilful" (connoting "bad purpose") etc. . The first element has residing within it "Jurisdiction" as to (A) was "income" receive, (B) was a sufficient amount of "income" received, and most importantly (C) has Demandant's Common Law immunity to such obligations been displaced by law (a matter of fact for a Jury or Jurisdictional Fact for a Federal Judge).

B. The State is bound by US Supreme Court decisions and Appellate Decisions already exempting unenfranchised individuals, and "wage" earners (see supra), 14th Amendment (sic) obligations NOTWITHSTANDING (supra).

C. The State is prohibited as a matter of law from delegating its SUBSTANTIVE legislative powers to the Federal Government; and changes in legislation by the Federal Congress not specificly adopted by the State Legislature is constructive or actual and operative delegation—which is prohibited, and is therefore void or unconstitutional. (There is ample evidence of same, and the evidence grows with each day).

D. The State cannot, by rule, Fiat, nor legislation, displace Common Law Rights or Immunities to be free from taxation (Miranda v. Arizona, supra).

132. Other infirmities are also evident, though more technical in nature, which will be pleaded and proved at the Judicial Levels—under this general Categcry.

COUNT XI

DELEGATION OF CONGRESSIONAL POWER TO A PRIVATE CORPORATION

133. The Congress is prohibited from delegating a Constitutional duty to a private or quasi-private corporation.

134. However, the Congress has done just that in delegating the power and duty of "fixing the value" of coins [see Jayson/Small (supra) on the subject] to the PRIVATE Federal (sic) Reserve (sic) Corporation under 12 USC, 31 USC etc. .

135. The Federal Reserve Corporation and adjective and ancillary units do not constitute a "board" or "commission" or other lawful entity to which the said substantive Legislative Power can be delegated. The said Corporation and Law as now constituted is a FRAUD or otherwise unlawful.

COUNT XII

INADEQUATE REMEDY AT LAW; IMPOSSIBILITY

136. The effect of the above said unlawful, void, or unconstitutional delegation of Legislative duty and power operates to prevent Demandant from paying AT LAW any State tax, for the Federal Reserve Corporation issues only negotiable instruments [1] which are capable only of DISCHARGE IN

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1. governed by the or a Law Merchant and State Uniform Commercial Code and N.I.L.

EQUITY of the State tax due [1], violating the law, forcing Demandant into status of a law bankrupt [2] having NO means to pay at law, for only the NOTES of the Federal Reserve Corporation are in ready circulation [3] as "currency" in the United States and this State, or the State in which Demandant does business, and "notes" are capable only of DISCHARGE in equity [4] and incapable of PAYMENT at law.

137. There is, therefore, NO LEGAL TENDER AT LAW with which to pay AT LAW, which is otherwise PETITIONER'S Constitutional RIGHT. (See US Coinage Act 1792 etc.)

1. See Perry v. Washburn, 20 Cal. 318 cited in Lane County v. Oregon, 7 Wall 71 cited in Julliard v. Greenman, 110 US 421, cited in Cupp v. CIR, 688 TC 65.

2. unable to tender and pay AT LAW and thus unable to discharge AT LAW any transactions or debt as if insolvent or bankrupt.

3. Demandant has continually and continuously attempted to obtain Legal Tender as required by the US Constitution, Article I, Section 10, Clause 1 (I:10:1, supra), but has found it to be IMPOSSIBLE IN FACT and LAW (see EXHIBIT H attached hereto).

4. FEDERAL RESERVE NOTES may be legal tender at law only for debts arising among and between corporations, quasi-corporate entities and the Federal Government, but even that is doubtful.

138. Payment at law of any State tax even if proved to be due is therefore impossible [1], thusly as well, there is no adequate remedy at law. For the said payment, the Remedy resides in the hands of the State itself [2], there being no fault assignable to Demandant.

139. Granted, under the Doctrine of the class of cases represented by the leading cases of Perry v. Washburn, (Cal. SCt. 1862), and Lane County v. Oregon, (US SCt. 1868) at supra, which doctrines have been expanded, cleared and supported in cases as late as 1977, that a Corporation may be required to obtain of its assets a "Security or 'OBLIGATION' of the US Government" (see eg. 12 USC 411), but such CANNOT be required of the unenfranchised individual and therefore not of Demandant, nor can a State accept nor require same in payment of an obligation or tax due it. (Washburn and Lane County, supra).

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1. The Law does Not require impossibilities.

2. The State need merely by statute fulfill its duty under I:10:1 (supra) and make same readily available.

140. It is, therefore, further proved as a matter of law– that Demandant has no remedy at law and that for Demandant to be required to PAY a tax even if due is IMPOSSIBLE, as unlawful, and it is well settled that the Law does not require impossibilities, particularly if caused by acts or omissions of a Legislature [Taylor v. Caldwell, 3 B&S 826 (1863) reported in Sirley's Leading Cases on COMMON LAW, citing Baily v. De Crespingly, LR 4QB 180, Brewster v. Kitchell, 1 Sack 198, Mayor v. Oswald, 3 ELB 665, (see 22 Am Jur 20-22; I Rol. Abr. 419; 3 TIR. 17; 2 (B) (C) 474; Potter v. Moulton, 9 RI 90; Shaw v. Ins. Co., 69 NY 286; Iron Co. v. Naylor, LR 9 App. Cases 434; Blaskdown v. Naylor, LR 9 App. Cs. 434; Robinson v. Harman, 1 OKCH, 850, 1 LR 16 QB 460; Klauber v. S.D. Co., 95 Cal 353, 30 R 555].

COUNT XIII

ABSENCE OF STATE DECLARED
"LEGAL TENDER IN PAYMENT OF DEBT"

141. This State has failed in the Constitutional duty to declare what "legal tender in payment of debt" shall be as is required by the US Constitution.

142. There is, therefore, NO "legal tender in payment of a debt" available in this State for the payment of a federal or

state tax—even if it was truly in Fact and legally due, even though a state tax has been declared to be NOT a debt (see Washburn and Lane County cases etc. supra).

143. There is, therefore, NO medium at law with which to pay at law a tax at law, or a tax at debt [as in the Federal Tax per the decisions, (see "tax NOT a debt" Washburn and Lane County cases etc., supra)].

144. The verbosity and technicality of the State Negotiable Instruments Law or Commercial Code does NOT remedy this defect, [see American Law Institute UCC 3-107, note 1, 3-103 (e.g. RCWA 62A.3-107, Ark UCC 85-3-107)] but further proves Demandant's position discharging Petitioner from liability and jurisdiction of the Respondents [the State NIL apply to Corporate Notes issued by the Federal (sic) Reserve (sic) Corpotation (for there is NO Federal Common Law, per Erie RR. v. Tomkins, (1938) 304 US 64, 58 SCt. 817, 82 LEd 1188, 114 ALR 1387)].

(145 through 150 reserved)

COUNT XIV

DEMANDANT DENIES 14th AMENDMENT OBLIGATIONS

151. Demandant in this matter, in Exhibit B attached hereto and otherwise, has denied the obligations which appear to or actually do attach to the FRANCHISE of extra-common law citizenship in the "United States".

152. If the United States wants to grant me the extra-common law FRANCHISE of "citizenship" per the 14th Amendment that is well and good, but it is a well known principle of LAW that NO mere statute nor like evidence of law can abrogate a common law RIGHT or IMMUNITY with out clearly on the face establishing that the evidence of that law in NO uncertain, and otherwise in very clear, terms is INTENDED to modify or do away with ("displace") such common law immunities and rights, for there is NO repeal by implication.

153. The mere existence of a written Constitution of the United States--and its prima facie AMENDMENT procedure (US Constitution, Article V) canNOT be held to mean that a simple amendment thereto and thereunder, absent specific repealing language, can do away with Demandant's Common

Law immunity from and right to be free from Federal and State Obligations, nor can such an amendment be so construed—so as to make me liable for 14th Amendment IMPLIED obligations to which I have NOT consented and am NOT informed of fully nor to which I have NOT become a voluntary and INTENTIONAL party.

154. The misconception under which the USC/CIR et al. operates is inter alia, that the SUBSTANTIVE Common Law CAN BE amended by mere fiat of the unlawfully passed and otherwise VOID (or otherwise inoperative in this case) 14th Amendment (see unlawfulness of the 14th Amendment discussed in Dyett v. Turner, 439 P 266, 20 P2d 403, citing 11 SC LW 484 and 28 Tul. LR 22; see also State v. Phillips, 540 P2d 936 (1975). However, the law and rules of PARI MATERIA prove the repeal of Rights by the 14th Amendment, above expressly and impliedly described, is a FALSE conception and otherwise unlawful.

155. Demandant has NOT voluntarily, knowingly, consentingly, intentionally nor otherwise become a recipient of any Federal or State or like gift or enfranchisement under any Amendment nor other Law nor the 14th Amendment, and

thusly has NO duty nor obligation to perform under inter alia any law enabled or otherwise made thereunder, the 16th Amendment, Article I, of the US Constitution and otherwise as related to taxation, and 26 USC Taxing power/laws NOT WITHSTANDING. [1]

156. Another misconception is that Demandant has become a party to the Constitution and the 14th Amendment, thus giving in personam or in rem power over Demandant to the the Federal Government. [2]

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1. IRS has not alleged nor proved voluntary "acceptance of benefits" as required by US v. Rexach, 558 F2d 37, Cook v. Tait, 265 US 47.

2. Contract Law applies to Constitutions, thus Demandnat is not a party to any Amendments thereto, he being a third party not in interest nor participant therein, thus as well not obligated thereby (see "third party" law and "agency" under the common law and law merchant general and FEDERAL law merchant, etc.). The 14th"Amendment" (sic) operates only in Rem or personam against States as things or persons, but does NOT so operate against Demandant, therefore, the 14th Amendment "obligations" express and implied in US v. Rexach, 588 F2d 37, etc., do not apply to Demandant, as he is immune therefrom; and Demandant is his voting practices, if any, has done so under MISTAKE of Jurisdictional Fact, as implied in EXHIBIT B hereto.

COUNT XV

DEMANDANT IS NOT A TAXPAYER

157. All the Decisions hold the "taxpayer" SUBJECT TO and OBJECT OF US Constitution I:8 and 16th Amendment and 26 USC, etc.; however, the Demandant is NOT a "taxpayer" for all intents and purposes of the 16th Amendment, 26 USC and related and ancillary law and decisions (see Exhibit B denying he is a "taxpayer" and absence of affirmative proof to the contrary by IRS).

(158 through 160 reserved)

COUNT XVI

ADDITIONAL SUPPORTING AUTHORITIES

161. The Constitution declares itself to be the "Supreme Law of the Land" (US Constitution, Art. VI, Cl. 2). [1] That law is binding upon the government, its agents and branches.

162. Demandant's rights are involved—equally the natural, inalienable, and fundamental and statutory and civil rights, and the same are being abrogated, alienated and trampled asunder

1. Constitutions have been declared to be LAW (Wells v. Tingey, 67 P 33, 24 U 225)

by an implied power and mere rule of regulation of the legislature or its creatures, the CIR, to Demandant's detriment and damage, which is prohibited by all the authorities. [1]

163. Respondents are doing so NOT under any express or implied nor necessary and proper, nor necessarily resulting power, but by unsurpation and otherwise unlawful devices, rules and practices and improper application and effect of legislation which must be brought to an end in this case.

> "Where rights secured by the Constitution are involved, there can be NO rule making nor legislation which would abrogate them."
>
> Miranda v. Arizona, 380 US 436 (1966)

164. To admit that the unenfranchised individual is OBJECT OF or SUBJECT TO Administrative Enforcement (by any agency or branch of government) is to admit that the TAXING POWER of the Respondent can DESTROY the Demandant, for the Demandant is either TOTALLY subject to or TOTALLY NOT subject to DESTRUCTION by the

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1. See by analogy, history and law express and implied in 28 USC 2072, pr. 2 and 28 USC 1652 where NOT even the Judiciary may effect rights and immunities of Demandant. Can it be said that the Legislature or its creature, however, may?

taxing power:

> "The power to tax is the power to DESTROY."
>
> Mc Culloch v. Maryland, 4 Wheat. (17 US) 316 (1819)
> Knowlton v. Moore, 178 US 41
> Vizzie Bank v. Fenno, 5 Wall (75 US) 533
> Enoch v. Williams, 370 US 1

165. Demandant maintains that as an unenfranchised individual he is not a fit object of nor subject to DESTRUCTION nor possibility of destruction by means of complained of tax Law/Practices.

166. It is NOT just, and contrary to right and reason, that the Constitution (grant oflimited power) should, on the one hand, be given the power to tax, and be limited in that power (to a Capitation) [1] then on the other hand, by devise and operation, to indirectly destroy the unenfranchised individual (the very supreme "sovereign" CREATOR of that very Constitution), however, such is the reasoning of the mindless bureaucracy and its dupes and lackeys--but thank God, the Courts and Judges will NOT be a party to that INJUSTICE, upon proper administrative pleading and notice.

---

1. See US Constitution, I:2:3, I:9:4

167. The following principle applies to the Legislature and Courts in their Law and Rule making (applying Miranda, supra) and is a prohibition upon the Court to become a party to the conspiricy to do injustice to the innocent and unenfranchised Demandant:

> "Where rights secured by the Constitution are involved, there can be NO rule making nor legislation which would abrogate them." Miranda v. Az., (supra)
>
> " . . . rules shall NOT abridge, enlarge or modify any substantive right and shall preserve the right of trial by jury [1] as at Common Law and as declared by the Seventh Amendment to the Constitution."
>
> 28 USC 2072 [2] [a statute NO less; see analogy to Administrative Law (supra)]

168. It is held that in controversies of Taxation the position most favorable to the victim [3] or proposed victim (Demandant) is given the most weight (see Wests US Code

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1. See US v. Anderson, 584 F2d 369

2. See effect of statute 28 USC 1652, the common law express therein and the cases

3. See law express and implied in the class of cases represented by those at page 2, Note 1 herein.

Annotated for a host of cases, etc.), and as well it is the duty of this administrative agency, as Respondent, to, in its quasi-judicial power, rule in favor of Demandant, for if not—the COURTS surely shall:

> "It is the duty of the courts to be watchful for the Constitutional Rights of the citizen, against stealthy encroachment thereon." Boyd v. US, 116 US 635 (1885)

169. Of course, the cry from the Bureaucrats is "But where will we get the funds needed to finance the bureaucracy?" To this and all other anticipated like groundless whimpering, Demandant says:

> "It canNOT be assumed that the framers of the Constitution and the pwople who adopted it, did NOT intend that which is the plain import of the language used. When the language of the Constitution is positive and free of all ambiguity, all Courts are NOT at liberty, by a resort to the refinements of legal learning, to restrict its obvious meaning to avoid the hardships of particular cases . . . for it (the Constitution) is the Mandate of the Sovereign power (the People)."
>
> Cook v. Iverson, 122 NW 251 (see also Norris v. Baltimore, 172 Md 667, 192 A 531
>
> "When Constitutional Rights have been violated remedies for violations are NOT dependent upon fictionalized distinctions".
>
> Kelly v. US, 379 F Supp 532

"In determining whether . . . rights are denied, we are governed by the SUBSTANCE of things and NOT by mere form."

Louisville v. Schmidt, 177 US 130, Sammes v. Wightman, 31 Fla 45, 12 So. 536, Hopkins v. Anderson, 113 Fla 39, 152 So. 205

170. Further, neither the Respondents, nor the Courts are at liberty to force Demandant to pay unlawful [1] taxes, file unlawful [2] returns, unlawfully [3] supply information etc.; nor subject him to prosecutions growing out of same [4]; nor can Respondent nor the Courts force Demandant to prevent him from being lawful (AT LAW) in all his affairs—even if such unlawful force and prevention of lawfulness be excused or

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1. Unlawfully applied to Demandant by Respondents due to provisions of "3rd party law".

2. ibid

3. ibid

4. Due to provisions of "3rd party law", prosecution for obstruction of Justice, Conspiricy, aiding abetting, etc., of Counsel (see 1789 US Statute at Large, Section 35); 28 USC 1654 NOTWITHSTANDING prevents the charged victim from enforcing his clients rights to Immunity to taxation, therefore, in such a prosecution, the client stands in the position of an "indispensible party" (see the cases related to Bruton v. US, 391 US 123, 88 SCt. 1620, 20 LEd 2d 476; Reversed o.g.).

promoted in the public interest:

> "Disobedience or evasion of a Constitutional Mandate may NOT be tolerated, even though such disobedience may . . . promote in some respects the best interests of the public."
>
> Slote v. Bd. of Exmrs., 274 NY 367, Watson v. Memphis, 375 US 526

> "The Judicial Branch has only one duty—to lay the article of the Constitution which is involved beside the statute (rule or practice) which is challenged and to decide whether the latter squares with the former . . ."
>
> Us v. Butler, 279 US 1 (1936)

171. And then, of course—the standby to which all look for guidance, both the state (as a "model" as in Sosna v. Iowa [1] and the Federal Courts—which makes law most clear on the subject:

> "All laws (rules and practices) which are repugnant to the Constitution are null and void."
>
> Marbury v. Madison, 5 US (2 Cranch) 137, 174 (1803) see also Robin v. Hardway, 1 Jefferson 109 (1772)

172. The Respondent, as a matter of law, may NOT by

1. See Marbury v. Madison used as a "model" for State Law in class of cases represented by Sosna v. Iowa, 419 US 393, Cohens v. Va., 19 US 264; and Dorsen, POLITICAL AND CIVIL RIGHTS IN USA, 4 ed Rev. 1976, p. 1488, 1495, 1528 and Supplemental Volumes.

force and effect, operation and device of law, make Demandant give up the SUBSTANTIVE right to be lawful, just so that a mere form of lawfulness (unlawful tax paying and performing) can be claimed by Respondents of Demandant— to Keep the parasitic bureaucrats off Demandant's back, and out of his pockets:

> "We find it intolerable that one Constitutional right should have to be surrendered in order to assert another."
>
> Simmons v. US, 390 US 389 (1968)

173. The Effect of Respondent's complained of activity is to Place Demandant in a Jeopardy and Double Jeopardy NOT warranted by law, by requiring him to do unlawfulness and at the same time requiring him to NOT do lawful things, preventing him from being lawful, (AT LAW, supra) for which civil and criminal liabilities attach, and at the same time FORCING Demandant into an unlawful practice (which violates Demandant's Conscience) for which civil and criminal and religious penalties attach as well, violating the law thusly:

> "There can be no sanction or penalty imposed upon one because of his exercise of Constitutional rights."
>
> Sherar v. Cullen, 481 F2d 946 (1973)

"The claim and exercise of a Constitutional right cannot be converted into a crime."

Miller v. US, 230 F 486 at 489,
Simmons v. US, 390 US 389

COUNT XV I

ABSENCE OF CIVIL JURISDICTION

174. Demandant maintains that the Respondent, under the US Constitution and statutes and rules and regulations related to tax law and practices herein complained of, does NOT have civil or administrative nor Criminal nor other jurisdiction over the individual unenfranchised Demandant.

175. Generally and specifically, Civil law was and is intended and developed for one purpose—that of enforcing private rights, and not for the enforcement of PUBLIC LAW.[1]

176. Taxation is a matter of PUBLIC LAW and NOT

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1. Criminal "sanctions" [see 5 USC 558 (b) and 5 USC 551 (10)(A)] attach to complained of tax statutes only by virtue of Principles enunciated by law express and implied in the class of cases represented by US v. Grimaud, 220 US 506 and not as a matter of General Substantive Criminal Law (see 18 USC) and is in the nature of a mere rule in this case, though legislative in origin.

private law. [1]

177. To assist the Respondents in their research so that the law may be "faithfully executed", (supra) Demandant refers to Wests Common Law Pleading, Koffler/Reppy, 1969 at p. 9, for a Chart on American Jurisprudence which would expedite an understanding and further research into the mysteries of the limits of Public Law and absence of civil jurisdiction of the public over the unenfranchised individual.

(178 through 180 reserved)

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1. See paragraphs relating to Exhibits B and C, particularly at infra, which show and prove for purposes of Administrative Pleading upon which Judicial Appeal can be effected—that Demandant is NOT subject to the Administrative Jurisdiction of the Internal Revenue Service, he is, inter alia, not the OBJECT of the 16th Amendment nor the IRS Code (26 USC) and there is no affirmative pleading nor proof to the contrary offered by the Commissioner nor IRS Agents.

COUNT XVIII

INTENT AND PURPOSE

181. Demandant denies ever having intentionally or willfully individually or in combination with another person or persons, knowingly participated in any act or combination of acts which could be claimed to be civilly incorrect or prohibited, nor any such acts of a criminal nature misdemeanor , infraction or Felong. [1]

182. This is a good faith attempt to regain, invoke and assert rights [2] , privileges and immunities secured in and by the US Constitution and State Constitution and the Laws of the United States –and to secure essential JUSTICE, promote

1. Demandant believes, in the case of having NOT filed a Tax "return" if so be the case, that there is ample "ground in law" meeting requirements of Roby v. Newton, 121 Ga. 679, 49 SE 694, and the same act or omission is done without a "bad purpose" meeting the requirement of Felton v. US, 96 US 699 so as to preclude a charge of "willful failure to file a return/provide information" this being a good faith, VERIFIED under Oath Instrument/Demand, Demandant having a knowledge of the law herein express and implied–or having depended upon one or a source or lawyer who/which is superior in knowledge of law which has meterially affected Demandant's acts– and upon which change of legal position was based and effected.

2. To allow "such a procedure", a confrontation on probative evidence of Jurisdictional Facts "would serve the best interests of the Government as well as of the" Demandant, (see Emspok v. US, 349 US 190, 213-214).

economy, and to put an end to unnecessary litigation and process.

183. This is a Demand for Redress of Grievances under the First Amendment of the US Constitution, relying upon other portions and protections within that Instrument as expressed and cited herein, and as implied as Demandant shall determine as must needs be.

184. Demandant by filing this Demand, does NOT admit to nor recognize the Jurisdiction of the Respondents, but does and continues to maintain absence ("want", supra) of jurisdiction [1] of Respondents, and files the Demand only under the principle that "The law favors the vigilant, and NOT those who sleep on their rights.

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1. Failure of the Commissioner to affirmatively and under probative conditions plead and prove "Jurisdictional Facts" denies right of Demandant to administrative hearing as adjudication as is also guaranteed in statutes (Title 5 USC) and Article III, Barber v. Page, 390 US 719, Johnson v. Erbst, 304 US 458, Bruton, 391 US 123, Cal. v. Green, 399 US 149, Dutton v. Evans, 400 US 74.

185. Demandant maintains that to remain silent in the matter would be to admit jurisdiction, therefore, absence of jurisdiction is affirmatively alleged herein—so as to defeat said mythical jurisdiction as applied to Demandant.

186. Demandant denies jurisdiction of the Respondents at the Administrative Level, quasi-judicial level, civil level, criminal level, and is ready to defeat the alleged jurisdiction in any manner asserted or manifested by the commissioner (CIR/IRS).

187. Continued assertion of said mythical jurisdiction by Respondents can only constitute unjust harassment and activity for which civil damages attach. Demandant imposes the Enoch v. Williams (1962) [1] doctrine that there is "no possibility of the Government prevailing" in this matter, "Want of Jurisdiction" constitution "exceptional circumstances", etc. .

188. Demandant files this Demand in an effort to provide grounds for admission of arguments and allegations in a COURT OF LAW prior to and at "trial", (sic) of any issues herein and otherwise raised, and so that it can be said that all administrative remedies, statutory and constitutional, have been exhausted. If this is the incorrect procedure, or if there are additional items

1. 370 US 1 (see F2d Report for insight beyond the US Reports contents).

which must be covered, the Commissioner et al. is requested to so notify Demandant of same, under, inter alia, 5 USC 552 [1] et seqq. .

189. This is a good faith attempt to exercise, enforce and protect Demandant's rights and immunities, and as soon as the IRS or CIR, as an "institution", can prove jurisdiction, I shall happily cooperate in every way.

COUNT XIX

FREEDOM OF INFORMATION ACT

190. This is NOT a Freedom of Information Request. Any FOIA [5 USC 552 (a)] requests will be forwarded separately.

COUNT XX

REMEDY AND RELIEF SOUGHT

191. Where hearings are required or otherwise expressly and impliedly requested by Demandant for production of evidence on the record, the same is demanded, to be specifically identified by the CIR with at least one hearing preliminary to the evidenciary hearing being required to set the ground-rules

1. See Schwartz v. US, 435 F Supp 1203

for the evidenciary hearing. [1]

192. Where statutes require hearings, for the CIR to so notify the Demandant, allowing no less than thirty (30) days notice to allow for preparation therefore.

193. Demandant demands a final order to be issued as to whether Administrative "primary" JURISDICTION exists—and a detailed list of the substantive and material evidence thereof NOT excluding all ultimate JURISDICTIONAL FACTS upon which the order is based [see 5 USC 555(e) and US v. Schwartz, (supra)], and

194. For a final order that the IRS Agents involved and the Commissioner and Secretary of Treasury shall cease and desist in the herein expressly and impliedly complained-of activity, and a reversal of the effects thereof effected forthwith, in that, inter alia, a final order issue from the "institution" of the Treasury to the effect that, as applies directly or indirectly, [see "institution", US v. La Salle Bank, (supra)] all money

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1. With no less than ninety (90) days notice for each hearing, and no less than 90 days transpiring between preliminary and formal or statutory or informal hearings and any other hearing.

shall be returned, all property returned, all liens removed and nullified, investigations into private affairs be terminated, audits terminated, contacts of friends, relatives, neighbors, aquaintances and associates and all other commercial and private contacts be terminated, contacts with Demandant be terminated as well as those of his family general, all contacts : which are in the nature of harassment be terminated and all further activity limited to the confines of the law, and

195. That all things, persons and individuals be otherwise returned to their state and status quo existing prior to the facts which have given rise to this controversy, and

196. That a final settlement agreement be issued which states and complies with the above as may apply in cases related hereto, and the Demandant Demands that all items in 190 through 196 be granted to Demandant as may apply and as may be additionally demanded in supplemental or other future demands, and administrative motions and law briefs as may require and merit same, which supplemental instruments are adopted when filed with the Commissioner by reference as a part hereof as if set forth fully and at length hereinat— upon Demandant's filing of same, and to further grant remedy and relief as JUSTICE demands.

197. That the IRS/CIR/Secretary of Treasury and the Examiners and Administrative Law Judges in this case issue Findings of Fact and Conclusions of Law based upon evidence offered on the record by the Demander Demandant and the Respondent; or in the alternative, issue a report on the law that forbids, prohibits or otherwise makes such an issue impossible; all of which is directed only to the establishment and proof of "primary jurisdiction" by citation of evidence tending to prove existence of "jurisdictional Facts". [1] [2]

1. Demandant has destroyed any and every hint of evidence of primary jurisdiction of the IRS over him by the Affidavits attached hereto and has thusly destroyed the said jurisdiction—as surely as, if in a Federal Civil Suit, he had defeated a Plaintiff's case by proving the Plaintiff's "amount in controversy" was not as required by 28 USC 1331 and defeated all other required jurisdictional facts as required in Noble v. RR Co., 147 US 165, 13 SCt. 271, 37 LEd 123, this being purely a "jurisdictional" plea as in Howe v. Lisbon Bank, 111 Vt 201, 14 A2d 3, 10; 28 USC 1652 as may apply anticipatorially in this case, a ("trial") (sic) court to which this case may be taken being merely an extension of the IRS for reviewing (though superior) purposes (FRC v. GE, 50 SCt. 389, 74 LEd 969; Keller v. PE, 43 SCt. 445, 67 LEd 731), the judges thereof being reduced thereby to mere clerks (extending Kenneth Gulp Davis, ADMINISTRATIVE LAW, p. 12, Wests, 1965), except when considering JURISDICTION whereupon judges assume the role of judges in the matter.

2. NOTE: Jurisdictional Facts can be required by Statute (see 28 USC) or by principles of Common Law Immunities or combinations thereof—as apply to this case.

As Authority for the Demand for Findings above, Demander Demandant cites Title 5 USC 557 (c) et seqq. [1] and 5 USC (e) that a denial of a written application (this Demand and DEMAND) "shall be accompanied by a brief statement of the grounds for denial".

EVIDENCE OF RESPONDENT'S CLAIM OF JURISDICTION

198. Demandant has bee contacted by the Respondent in one or more of the following ways: Phone _____, Letter _____ , Agents _____.

Name(s) _____

Assessment __, Disallowance ___, Summons ___ , Audit __, Deficiency Notice ___, Lien ___ , Seizure _ , Other _____,

Threats, explain: _____

Other: _____

Use an additional sheet if necessary, check here [ ], and attach as Exhibit "G".

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1. See Phelps Dodge v. Labor Board, 313 US 177, 194-197, 85 LEd 1271, 61 SCt 845 and general common law on the subject of findings, Renegotiation Board v. Grumman, 421 US 168 NOTWITHSTANDING.

CLAIM AGAINST THE GOVERNMENT [1]

199. Inasmuch as the Federal and State Governments under Administrative Procedures Acts (Fed: 5 USC 551 et seqq.) require an administrative claim for return of property or money which allegedly was accepted or taken by the Government, accompanying this Demand is a Form 843 [2] Claim for Return which is made a part hereof by reference as if set forth fully and at length hereinat, if checked here [ ]; or

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1. Not applicable unless otherwise indicated and accompanied with the correct forms.

2. Form 843 may have been or may be now revised to Form——— . It is unknown at this time if an IRS Form 1040X can be used in place of a Form 843 or newly instituted analog, if any, therefore, Demandant requests that the Commissioner, as part of his response to this Demand, answer this question, and identify the new form replacing Form 843*. Additionally, it appears that if a person plead directly under Title 5 US Code) it is an admission of Jurisdiction of the IRS over the victim. Therefore, Demandant intends that this Instrument be an Administrative Pleading under the First Amendment. Demandant is NOT the object of Title 5 USC, and is therefore NOT subject to its provisions. Title 5 USC applies only to enfranchised persons and otherwise enfranchised individuals. Petitioner is not in any way enfranchised by any Government or body of law (see arguments on the issue herein). Demandant pleads under 6 USC only in so far as jurisdiction of the IRS is NOT admitted (see supra).

* if any.

a State Analog, Form _____ issued under State Statutes: _____ with which the good faith claim is made; this Demand being made a part thereof by reference as if set forth fully and at length hereinat; or if NONE, write "none" here: _____ at this time, this claim being made under and with the best of knowledge of facts and law by the Demandant Claimant and to the best of belief by Demandant Claimant, which Administrative claim form is attached hereto marked as Exhibit X, items under "Intent and Purpose" (par. 181 through 189 being applied thereto).

OTHER (Specify and check, if any, here: [ ]) The following are additional demanded against or Claimed items, which are supported by attached Exhibits Z through Z100 as must needs be.

Demandant's Name: Jack B. Karlin

Address: 1006 Roumfort Avenue
Cherry Hill, New Jersey 08034

ALL Responses Must be in Writing
NO Telephone calls accepted

In The: Department of Treasury USA
INTERNAL REVENUE SERVICE
ADMINISTRATIVE COURT

At The: Administrative "QUASI-JUDICIAL" Level

To: UNITED STATES OF AMERICA and
PRESIDENT USA and SECRETARY OF THE
TREASURY, USA and COMMISSIONER OF
INTERNAL REVENUE, USA et al.
c/o SECRETARY of the TREASURY, USA,
Washington, DC 20222
Certified Mail No. P31 081 7274

JACK B. KARLIN Demandant v. THE UNITED STATES OF AMERICA PRESIDENT OF THE UNITED STATES and SECRETARY OF THE TREASURY, USA and COMMISSIONER OF INTERNAL REVENUE, USA, et al. Respondent.	) APPENDIX TWO (II)) To Parent COMPLAINT and) and DEMAND For ADMINIS-) TRATIVE SUMMARY JUDG-) MENT) or) DEFAULT JUDGMENT) Docket No. _____)) (Secretary of Treasury: Please) Assign a DOCKET NUMBER))) DIRECT v. INDIRECT ("Excise")) TAX and Associated Regulation) Applies Only To A Corporation)) I AM NOT OBJECT OF nor) SUBJECT TO DIRECT TAXATION) and REGULATION

) Only Corporations have been
) Squarely Held to be Object of/
) Subject to Direct Tax and
) Associated Regulation.

ADOPTION

1. This Appendix supplements or amends any and all previously filed material and any and all communications forwarded in the future, and by reference adopts all such consistent material and makes the same a fully operative part hereof as if set forth fully and at length hereinat; and with respect to any inconsistent material, Demandant reserves right to explain at any future time. Failure of Government Respondent to object within time specified to object shall be deemed to be waiver of right to object to said inconsistencies [see "PROMPT" and other provisions of 5 USC 555 (e), 5 USC 554 (b)(3), and 5 USC 557] [1]

ABSENCE OF JURISDICTION OF IRS

2. Demandant has rights guaranteed under the Fourth

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1. See parent DEMAND on the subject.

and Fifth Amendments and is not required to file an income tax return. The Fourth Amendment guarantees Demandant has the right to security and privacy of his papers and effects, while the Fifth Amendment guarantees Demandant has the right not to present evidence against himself. Filing a tax return forfeits both of these rights. [1]

3. But are not all "persons" protected by the Fourth and Fifth Amendment Rights? No! Corporations, which are legally "persons" are not so protected, as explained by the Supreme Court of the United States in the case of Hale v. Henkel, 201 US 43. Said the Court:

> "(T)here is a clear distinction in this particular between an individual and a corporation and

---

1. Congress, and the IRS as an "institution" (see law express and implied in the class of cases represented by US v. La Salle Bank 1978), and the courts may NOT, by statute, construction, or by usage FORCE Demandant to waive said Rights and Immunities by enforcement of mythical jurisdiction of IRS over him to require him to fill out and file an IRS (Treasury) 1040 Form (in reality a NEGOTIABLE INSTRUMENT under the law merchant), then to pay a "tax" in discharge of the "underlying debt" residing in that IRS 1040 Form, as described, in Federal Reserve Notes from which he is also exempt from becoming a party to, for he is not enfranchised in any manner. (See accompanying or already filed Exhibits.)

NOTE: Emphasis added in all quotations and cases.

that the latter has no right to refuese to submit its books and papers for an examination at the suit of the State. The individual may stand upon his constitutional rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no duty to the State or to his neighbors to divulge his business, or to open his doors to an investigation [1] so far as it may tend to incriminate him. He owes no such duty to the State, since he receives nothing therefrom, beyond the protection of his life and property [2]. His rights are such as existed by the Law of the Land [3] long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law [4]. He owes nothing to the public [5] so long as he does not trespass upon their rights.

1. See Fourth and Fifth Amendments to the US Constitution.

2. Which is the main premise, reason, purpose, intent of the States and people in creating the "State", which resides, also, in the Federal Government. Such "protection" is a contractural promise and unilateral duty, which unilateral performance is mandated and does not require further performance nor payment by the unenfranchised individual.

3. Common law/law merchant [see English Kings' Grants in Free and Common Socage, circa 1628 (Mass. Bay/Connecticut)].

4. See Salwasser v. Cal., Cal App., 156 Cal. Rptr. 292, 94 Ca 3d 223, Marshall v. Barlows, 436 US 307 (1978).

5. Nor the public treasury/IRS as payee, or holder in due course.

"Upon the other hand, the corporation is a creature of the State. It is presumed to be incorporated for the benefit of the public. It receives certain special privileges and franchises, and holds them subject to the laws of the State and the limitations of its charter. Its powers are limited by law. It can make no contract not authorized by its Charter. Its rights to act as a corporation are only preserved to it so long as it obeys the laws of its creation. There is a reserved right in the legislature to investigate its contracts and find out whether it has exceeded its powers. It would be a strange anomaly to hold that a State, having chartered a corporation to make use of certain franchises, could not, in the exercise of its sovereignty, inquire how these franchises had been employed, and whether they had been abused and demand the production of corporate books and papers for that purpose.

"While an individual may lawfully refuse to answer incriminating questions unless protected by an immunity statute, it does not follow that a corporation, vested with special privileges and franchises, may refuse to show its hand when charged with an abuse of such privileges." Hale v. Henkel, supra. See, also, Wilson v. US, 221 US 361.

4. Another case in point is Flint v. Stone Tracy Co., 220 US 107. In that case the United States Supreme Court ruled that the Corporation Tax Act passed by Congress in 1909 was not unconsitutional since the tax on the income of

corporations was an excise [1] (an indirect tax). Said the Court:

> "Excises are 'taxes laid . . . upon licenses to pursue certain occupations, and upon corporation privileges.' (Cooley, Const. Lim., 7th Ed. p. 680)
>
> "The tax under consideration, as we have construed the statute, may be described as an excise upon the particular privilege of doing business in a corporate capacity . . . the requirement to pay such taxes involves the exercise of privileges . . .
>
> "When the Constitution was framed the right to lay excise taxes was broadly conferred upon the Congress. At that time very few corporations existed. If the mere fact of a state incorporation, extending now to nearly all branches of trade and industry, could withdraw the legitimate objects of Federal taxation from the exercise of the power conferred, the result would be to exclude the National Government from many objects upon which indirect taxes could be constitutionally imposed. . .
>
> "The thing taxes is not the mere dealing in merchandise, in which the actual transactions may be the same, whether conducted by individuals or corporations, but the tax is laid upon the privileges which exist in conducting business with the advantages which inhere the corporate capacity of

1. "EXCISE" means a "cut" as concerns Federal Taxation in this case. In effect, the Government gets its "cut" of the proceeds (income) which it made possible as the creator.

   "excise, to cut out"
   WEBSTERS New World Dictionary, 1940 - 1954, p. 262. See, also, Blacks Dictionary on the subject, affirming this law brief and theory.

those taxes . . . It is this distinctive privilege which is the subject of taxation, not the mere buying or selling or handling of goods which may be the same, whether done by corporations or individuals . . .

"The taxation being, as we have held within the legitimate power of Congress, it is for that body to determine what means are appropriate and adapted to the purposes of making the law effectual . . .

"Congress may have deemed the public inspection of such returns a means of more properly securing the fullness and accuracy thereof. In many of the States, laws are to be found making tax returns public documents, and open to inspection . . .

"We cannot say that this feature of the law does violence to the Constitutional protection of the Fourth Amendment, and, this is equally true of the Fifth Amendment, protecting persons against compulsory self-incriminating testimony . . ." Flint v. Stone Tracy Co., supra.

5. Now it becomes clear that the privilege created by the State of certain individuals to do business in a corporate form is a privilege for which they must not only surrender certain 4th and 5th Amendment rights, but must also pay for out of the benefits, or income, received which otherwise would not have been received except for the State-created privilege. It likewise becomes clear as to what is meant by

"make a return" [1]. which is simply, in return for the privilege the corporation pays a tax. This could also be called a kick-back or tithe. It would obviously include a report [2], under oath, of how much was earned. Since the State has created the Corporation, it obviously has the right to demand a percentage of its income. So, too, may Congress, as we shall see.

6. In the case of Morgan v. Commissioner, 309 US 78, the Supreme Court said:

> "State law creates legal interests and rights. The Federal Revenue Acts designate what interests or rights, so created, shall be taxes." Morgan v. Commissioner, supra.

> "(E)xcise taxes must be collected from the same activities, as are also reached by the States in order to support their local government." Flint v. Stone Co., supra.

7. Since Congress can tax only the same State-created

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1. The "return" is in the form of VALUE residing in a NEGOTIABLE INSTRUMENT (the completed IRS 1040 Form) which is mere negotiable evidence of the "underlying debt" arising out of the relationship between the US Government and the juristic/quasi-juristic (State created) person (e.g. corporation). Debt residing in a negotiable or other assignable or transferable instrument has been declared to be value sufficient to constitute "consideration" for discharge of simple ("executed") contracts--not excluding that debt existing between state-created entities and the Government (see Perry v. Washburn, 20 Cal 318, Lane County v. Oregon, 7 Wall 71).

2. The "report" (e.g. IRS 1040 Form, Schedule C, etc.) constitute an "allonge" under the Law Merchant and an "administrative level action of accounting", etc. .

rights or privileges which the State itself may tax, then it follows that where the State is prohibited from taxing constitutionally protectee rights, so too is Congress [1].

8. Said the Supreme Court in the case of Murdock v. Pennsylvania, 319 US 105;

> "A State may not impose a charge for the employment of a right granted by the Federal Constitution." Murdock, supra. (See also United States v. State of Texas, 252 F. Supp. 234, affirmed, 384 US 155).

Of interest, also, is the ruling of the Supreme Court of the State of Arkansas in the case of Sims v. Ahrens, 271 S.W. 720:

> "An income tax is neither a property tax, nor a tax on occupations of common right, but is an excise tax. . . Legislature may declare as privilege and tax as such for state revenue those pursuits and occupations that are not matters of common right, but has no power to declare as a privilege, and tax for revenue purposes, occupations that are of common right." Sims v. Ahrens, supra.

9. It must be understood that the terms excise tax, privilege tax and indirect tax are synonymous and are used

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1. "IRS may not enlarge the scope of statutes . . ." (Edwards v. Keith, 231 F 110) to embrace subjects and objects not contemplated by Congress, and forbidden to Congress and the IRS by the common law and the US Constitution and the Law Merchant.

interchangeably, in some of the court's rulings, as we shall see, and they are the antithesis of the term direct tax [1]

10. Thirdly, let us now examine the other Supreme Court rulings affecting the constitutionality of other so-called "income tax" laws passed by Congress both before the 16th Amendment, and as to the constitutionality of that Amendment itself. But first, in order to provide some foundation for our understanding, it behooves us to examine the License Tax Cases, 5 Wall 462. Here the United States Supreme Court said most importantly:

> "(T)he power and right of the State to tax, control, or regulate any business carried on within its limits, is entirely consistent with an intention on the part of Congress to tax such business for National purposes."

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1. Direct Taxes are the only tax authorized to Congress in the US Constitution to be applied to the unenfranchised individual inhabitant of the US and was so important as has been twice witnessed in the body of the US Constitution—in two different sections: Article I:1:2 and I:9:4 governing direct taxes (taxes levied upon the Individual or his property or interests.)

License Tax Cases, supra. [1]

11. It is elementary, of course, that the power to license, i.e., the permitting of doing that which the licensee has no common law right protected by the Constitution to do, is the power to tax, and as Chief Justice John Marshal said in McCulloch v. Maryland, 4 Wheat, 316: "the power to tax involves the power to destroy." [2] Obviously, a right or privilege created by the State can be destroyed by the State. There is, of course, an important difference between State-created rights or privileges and inalienable, common law rights which are guaranteed protection under the Constitution, one of which is the right to contract. As the Supreme Court said in Knowlton v.

1. Local (state) control of and enforcement of Rights Privileges and Immunities and absence of Congressional/administrative power to meddle therein is re-affirmed in Arndt v. Griggs, 134 US 316.

2. The power to regulate extends to the use of Power of taxation to regulate, and that power to regulate extends even unto lawful destruction of the person being taxes, per Veazie Bank v. Fenno, 8 Wall (US) 533 (1869), Enoch (IRS Commissioner) v. Williams, 291 F2d 402 Rev. o.g. 370 US 1.

It canNOT be said that the Creator ("We the People . . .") can be destroyed, nor can the party to this pleading be a creature of the state nor can he be destroyed by IRS taxation practices–statutory or usage–convenience of the IRS NOTWITHSTANDING.

Moore, 178 US 41:

> "(T)he power to destroy which may be the consequence of taxation is a reason why the right to tax should be confined to subjects which may be lawfully embraced therein, even although it happens that in some particular instance no great harm may be caused by the exercise of the taxing authority as to a subject which is beyond its scope."
> Knowlton v. Moore, supra.

12. In the cases of Loan Association v. Topeka, 20 Wall 655, and Parkersburg v. Brown, 106 US 487, the Supreme Court said:

> "There is no such thing in the theory of our national government as unlimited power of taxation in Congress. There are limitations of its powers arising out of the essential nature of all free governments; there are reservations of individual rights, without which society could not exist, and which are respected by every government. The right of taxation is subject to these limitations". (emphasis added)
> See also Pollock v. Farmers Loan & Trust Co., 157 US 429 (see Law express and implied in the class of cases represented by the Pollock case)

13. Now then, the first so-called "income tax" case before the United States Supreme Court appears to be Springer v. United States, 102 US 586. The thing that distinguished Springer was that he was an attorney-at-law, for which he had to be licensed by the state, to practice law. The court held

that the tax was an excise, and, therefore, not unconstitutional as to his income. This involved the income tax imposed by Congress during the Civil War, which was subsequently repealed for unrelated reasons.

14. Later on another "income tax" case came before the United States Supreme Court which was Pollock v. Farmers Loan & Trust Co., 157 US 429, reh, 158 US 601. This involved the tax imposed by Congress in 1894 which the Court declared unconstitutional because it did not distinguish between the income of persons earned pursuant to their Constitutionally protected right [1] and the income of those who earned it under a special right or privilege created by the State. In holding it unconstitutional the Court said:

> "The name of the tax is unimportant . . .
>
> "It is the substance and not the form which controls, as has indeed been established by repeated decisions of this Court." Pollock, supra.

15. Simultaneously with the Corporation Tax Act of 1909, which was discussed in Flint v. Stone Tracy Co., supra,

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1. see Murdock v. Pennsylvania, 319 US 105 and US v. Texas, 252 F. Supp. 234, Affd. 384 US 155 (see Par. 8, supra, and footnote 3 below)

Congress also approved a proposal to amend the Constitution of the United States with the 16th Amendment. It was said, as reported in the Congressional Record for 1909, that there was some concern that the Supreme Court might declare the Corporation Tax unconstitutional and therefore it was thought that the Constitution should be amended to prevent this. Obviously, such fears were either based on ignorance or were attempts to confuse the public. [1] most of whom have never read any of the pertinent Supreme Court rulings. The language then proposed is the same as it reads today:

"The Congress shall have the power to lay and

1. The IRS Code is confusing and impossible to understand by the party to this pleading and brief (see Exhibits attached) and, therefore, is invalid as to ambiguity and absence of clarity and absence of certainty [see State v. Phillips, 540 P2d 936, citing State v. Packard, 250 P2d 561: "What the law requires is that a statute be sufficiently clear that persons of ordinary intelligence who desire to know what the law is and to abide by it can UNDERSTAND what is required of them." (State v. Phillips, id.)]

collect taxes on income, from whatever source [1] derived, without apportionment among the several states, and without regard to any census or enumeration." 16th Amdt.

16. As will be shown later, this Amendment does not give Congress any new taxing power; it does not subject any income to taxation which was not also subject to taxation prior to the Amendment [3], and it certainly does not render as

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1. "source" is not "wages" etc. gleaned by working at a Constitutional/common law/occupation:

   "One does not derive" (taxable) "income by rendering services and charging for them . . . IRS may not enlarge scope of statute" Edwards v. Keith, 231 F 110

2. " . . . without regard to any census or enumeration . . ." is NOT language sufficient to impliedly repeal protective clauses in the body of the Constitution, I:1:2 and I:9:4 (see par. 9, n 4).

NOTE: The party to this law brief and pleading is therefore subject only to a tax which is not indirect (e.g. EXCISE) and is subject only to a tax which is DIRECT and further described as a "capitation", "head", "poll", or "census" tax and is therefore outside the JURISDICTION of the IRS et al., the 16th Amendment, and IRS Code—no matter what activity is questioned, whether several or in combination with other persons, economic or otherwise.

3. As a matter of common law or secured in the US Constitution. (The word "income" as used by party to this pleading and law brief is used loosely as a descriptive term only, and "income" is not admitted, for "income" admits in part to being taxable. See use of descriptive terms not being prejudicial as described terms not being prejudicial as described by the honorable Judge, USDC Salt Lake City, US v. Whiting, CR 76-126 Transcript.)

now useless or obsolete any prior rulings of the United States Supreme Court. Of course, it took longer for the State to ratify this Amendment than it took for Congress to pass and put into operation the Corporation Tax Act and for more than 10 different corporations to complain and take the matter to the Supreme Court, which were all consolidated in Flint v. Stone Tracy Co., supra. At the time of the Court's ruling in Flint, which was to the effect that the 16th Amendment was UNNECESSARY, 25 states had ratified the Amendment.

17. After the 16th Amendment was ratified, Congress passed the Income Tax Act of 1913, and subsequently in the cases of Brushaber v. Union Pacific Railroad Co., 240 US 1, and Stant v. Baltic Mining Co., 240 US 103, the United States Supreme Court was asked if the 16th Amendment was constitutional. It was complained (or contended) that the "Sixteenth Amendment provides for a hitherto UNKNOWN power of taxation, that is a power to levy an income tax which

although direct [1] should not be subject to the regulation of apportionment applicable to all other direct taxes." It also contended that"the power conferred by the Amendment is new". The Supreme Court said that this was an "erroneous assumption" Brushaber v. Union Pacific Railroad Co . supra.

Said the Court:

> "We come then to ascertain the merits of the many contentions made in the light of the Consitution as it now stands, that is to say, including within its terms the provisions of the Sixteenth Amendment as correctly interpreted." (emphasis added)
> Brushaber, supra.

The Court went on. to say:

> "(L)et us by a demonstration of the error of the fundamental proposition as to the significance of the Amendment dispel the confusion necessarily arising from the arguments deduced from it . . .
>
> "(I)t clearly results that the proposition. and contentions under it, if aceded to, would cause one provision of the Constitution

1. A tax on "income"/"wages" of an unenfranchised individual would be direct in nature and operation, for it becomes a "property tax" (derived from his property). However, a tax on the "income" of a juristic person (e.g. Corporation) is "indirect" in nature, for the income of a corporation is not a common law right, but is a gift of limited operation–just as are the "limited liabilities" (see Flint v. Stone, supra) granted to corporations–and the enforcement of its personal contracts in the name of the corporation as a person.

to destroy another [1] . . . This result instead of simplifying the situation and making clear the limitations on the taxing power, which obviously the Amendment must have been intended to accomplish, would create radical and destructive changes in our constitution and multiply confusion . . .

"(T)he contention that the Amendment treats a tax on income as a direct tax . . . is also wholly without foundation . . . (T)he Amendment contains nothing repudiating or challenging the ruling in the Pollock Case," Brushaber, supra.

18. In other words, the 16th Amendment does not give Congress any new or additional taxing power, and it does not overrule or change any of the Supreme Court's previous rulings on "income taxes". What the 16th Amendment is supposed to do is to restrict any consideration of a so-called "income tax" as being nothing more than an EXCISE tax, or privilege tax, based on or measured by income. It would, of course, have

1. Absent repealing language, the practice of American JURISPRUDENCE is to construe/interpret provisions of Constitutions so as not to work contradictions—and further not to work absurdities nor confusion. The current operation of the IRS in this case is a blatant CONTRADICTION, and ABSURDITY and creates nothing but CONFUSION—and is additionally FRAUDULENT, EXTORTION and is oppressive (violating 26 USC 7214) in demanding "other" and "greater" sums than are lawfully due (violating also, IR Manual: Legal Ref. Guide, 8 (21) 4, pg. 58 (10) 0-200, Sec. 11 as to MISREPRESENTATION, DURESS, COERCION under color of law and in violation of the LAW MERCHANT (International Law) which that every manual (administrative statute) adopts as the supreme Rule].

been clearer if the word "excise" were inserted in the Amendment just before the word "taxes". For example:

> "The Congress shall have power to lay and collect (excise) taxes on income . . ."

19. If Congress created the "privilege", it has the right to tax the benefits (income) obtained from that privilege: [1]

> "(T)he terms duties, imports and excises are generally treated as embracing the indirect forms of taxation contemplated by the Constitution . . .
>
> "Within the category of indirect taxation . . . is embraced a tax upon business done in a corporate capacity . . . The tax is NOT payable unless there is a carrying on or doing business in the designated capacity, and this is made occasion for the tax, measured by the standard prescribed . . .
>
> "The tax . . . may be described as an excise upon the particular privilege of doing business in a corporate capacity, i.e., with the advantages which arise from corporate or quasi-corporate organization; or when applied to insurance companies, for doing the business of such companies . . . the requirement to pay such taxes involves the exercise of privilege [2] . . .

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1. Veazie Bank v. Fenno (par. 11, n 2 supra)

2. State-created privilege not of common law origin, nor guaranteed within the intent of the US Constitution (see supra), applying absence of guarantees express and implied in Murdock, supra at par. 8.

"(T)he tax is laid upon the privileges which exist in conducting business with the advantages which inhere in the corporate capacity of those taxes; and which are not enjoyed by private firms or individuals. [1] These advantages are obvious, and have led to the formation of such companies in nearly all branches of trade. The continuity of the business; without interruption by death or dissolution; the transfer of property interest by the disposition of shares of stock; the advantages of business controlled and managed by corporate directors; the general absence of individual liability; [2] —these and other things inhere in the advantages of business thus conducted, which do not exist when the same business is conducted by private individuals and partnerships. It is this distinctive privilege which is the subject of taxation . . .

"(W)here a tax is lawfully imposed upon the exercise of privilege within the taxing powers of the State or Nation, the measure of such a tax may be [3] the income from the property of the corporation . . .

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1. as a matter of common law or the US Constitution

2. see par. 17, n 1 "limited liabilities".

3. However, it could be based upon any convenient object/subject other than "income" as a matter of convenience of assigning value and for accounting purposes and for other reasons (see Karl Marx works).

"(W)here the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of the taxation is found in the income . . . The measure of taxation being the income of the corporation from all sources . . . it is but the measure of a privilege tax within the lawful authority of Congress to impose." The United States Supreme Court in Flint v. Stone Tracy Co., supra.